Genus Paper & Boards Ltd

(A Kailash Group Company)

CIN No : L21098UP2012PLC048300 PAN NO-AAECG5483A

Genus energizing lives

August 11, 2026

BSE Limited (Corporate Relationship Department), 1st Floor, P.J. Towers, Dalal Street, Fort, Mumbai – 400001 Fax No.: 022-22723719 / 22723121 / 22722039 E-mail: corp.compliance@bseindia.com Scrip Code: 538961	**National Stock Exchange of India Ltd.** (Listing & Corporate Communications), Exchange Plaza, Plot no. C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051 Fax No: (022) 26598237 / 38 E-mail: cc_nse@nse.co.in Symbol: GENUSPAPER

Dear Sir/Madam,

Sub: Outcome of Board Meeting-Unaudited Financial Results for the quarter ended June 30, 2026

This is to inform that the Board of Directors of the Company at its meeting held on today i.e. August 11, 2026 (commenced at 11:00 AM and concluded at 12:40 PM), has inter alia:

1. approved and taken on record the Unaudited Financial Results for the quarter ended June 30, 2026, as recommended by the Audit Committee;

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Regulations"), we enclose herewith the said Unaudited Financial Results for the quarter ended June 30, 2026 along with the Limited Review Report of the Auditors thereon.

We request to kindly take the same on record.

Thanking You!

Yours truly
For **Genus Paper & Boards Limited**

KUNAL NAYAR
Digitally signed by KUNAL NAYAR
Date: 2026.08.11 12:43:29 +05'30'

Kunal Nayar
Company Secretary

Encl: A/a

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of Genus Paper & Boards Limited, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Genus Paper & Boards Limited

We have reviewed the accompanying statement of Unaudited Financial Results of **Genus Paper & Boards Limited** (the "Company") for the quarter ended on 30th June, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

Management Responsibility

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

JETHANI AND ASSOCIATES
010749C
CHARTERED ACCOUNTANTS

Emphasis of Matter

We draw attention to Note 5 to the unaudited financial results, which describes the fire incident that occurred on May 24, 2026 at the Company's raw material stock yard at its Muzaffarnagar plant, resulting in damage to raw material inventory amounting to ₹1,882.33 lakhs. As stated in the said Note, the Company has recognised a loss of ₹1,882.33 lakhs towards the damaged inventory and has also recognised an insurance claim receivable of an equivalent amount, as the inventory was fully insured. The said loss and corresponding insurance claim receivable have been presented on a net basis under exceptional items in these financial results. The insurance claim is presently under survey by the insurance company and management is confident that full loss is recoverable and the Company is in the process of determining its final claim in respect of the inventory loss and losses arising from business interruption. Accordingly, no further claim in respect thereof has been recognised at this stage.

Our conclusion is not modified in respect of this matter.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jethani & Associates
Chartered Accountants
FRN: 010749C

JETHANI AND ASSOCIATES
CA
010749C
CHARTERED ACCOUNTANTS

CA Umesh Kumar Jethani
Partner
M. No. 400485
UDIN: 26400485QLKVAD8371
Place: Jaipur
Date: 11/08/2026

GENUS PAPER & BOARDS LIMITED

(CIN : L21098UP2012PLC048300)
Regd. Office: Vill. Aghwanpur, Kanth Road, Moradabad-244001 (U.P.)
Tel: 0591-2511242, **E-mail:** cs@genuspaper.com, **Website:** www.genuspaper.com

(Rs. in Lakhs, Unless Otherwise Stated)

Statement of Unaudited Financial Results for the quarter ended June 30, 2026

S. No	Particulars	Quarter ended			Year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Audited Refer note 3	Unaudited	Audited
1	**Income**				
a)	Revenue from operations	21,871.81	22,608.55	25,057.35	93,996.78
b)	Other income	1.09	42.02	-	50.80
	Total Income	**21,872.90**	**22,650.57**	**25,057.35**	**94,047.58**
2	**Expenses**				
a)	Cost of materials consumed	14,562.75	15,421.87	17,880.92	65,430.88
b)	(Increase)/decrease in inventories of finished goods and W.I.P	479.27	238.96	293.33	1,027.12
c)	Employee benefits expense	860.02	848.65	800.88	3,295.93
d)	Finance costs (net)	1,051.31	1,076.88	945.10	4,139.42
e)	Depreciation and amortisation expenses	488.06	483.67	682.74	2,346.36
f)	Other expenses	4,073.79	4,198.61	4,032.18	16,332.84
	Total Expenses	**21,515.19**	**22,268.64**	**24,635.15**	**92,572.55**
3	**Profit before tax & Exceptional Items (1-2)**	**357.71**	**381.93**	**422.20**	**1,475.03**
4	Exceptional items (refer note no. 5)	-	-	-	-
5	**Profit before tax (3+4)**	**357.71**	**381.93**	**422.20**	**1,475.03**
6	**Tax Expense**				
	-Current Tax	-	-	-	-
	-Earlier Year Tax	-	-	-	-
	-Deferred Tax	5.34	2.16	6.22	17.34
	Total Tax expense	**5.34**	**2.16**	**6.22**	**17.34**
7	**Profit after tax for the period (5-6)**	**352.37**	**379.77**	**415.99**	**1,457.69**
8	**Other comprehensive income (net of tax)**	-	(1,717.07)		(1,717.07)
9	**Total Comprehensive Income (7+8)**	**352.37**	**(1,337.30)**	**415.99**	**(259.38)**
10	Paid-up equity share capital (Face Value Re. 1/-each)	2571.26	2571.26	2571.26	2571.26
11	Earnings Per Share (EPS) (of Re. 1/- each) (Not Annualised*):				
	- Basic & diluted	0.14	0.15	0.16	0.57

* EPS is not annualised for the quarter ended results.

NOTES :-

1. The above unaudited financial results of Genus Paper & Boards Limited ("the Company") have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their meeting held on August 11, 2026. Limited review of these results as required under Regulation 33 of SEBI (LODR) Regulations, 2015, has been completed by the statutory auditors of the Company. The Statutory Auditor has issued an unqualified report thereon.
2. The above unaudited financial results of the Company have been prepared in accordance with Indian Accounting Standards (IND AS) prescribed under section 133 of The Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
3. The figures for the quarter ended March 31, 2026 is balancing figures between the audited figures in respect of full financial year and year to date figures upto the third quarter for the respective year which were subject to limited review.
4. During the current quarter, a planned shutdown was taken for 16 days period for capex, overhauling and maintenance work at Moradabad Plant.
5. During the quarter, a fire broke out on May 24, 2026, at the Company's raw material (waste paper & pulp) stock yard at the Muzaffarnagar plant which causes damage to the Company's Raw Material. The Company's claim with the insurance company for the losses suffered is under survey by the insurance company. The Company has recorded a loss of Rs. 1882.33 Lakhs towards inventory arising from such incident for the quarter ended June 30, 2026. Being the inventory was fully insured. The Company has also recognised the insurance claim receivable to the extent of aforesaid losses. The aforementioned losses and the corresponding credit arising from insurance claim receivable has been presented on a net basis (Rs. NIL) under exceptional items in these financial results. There are no disputes made by the insurance company against such claim till the date of these financial results.
   Further, the company is in process of determining its final claim for losses of inventory and losses incurred due to interruption of business and has accordingly not recorded any further claim arising therefrom at this stage.

JETHANI AND ASSOCIATES CHARTERED ACCOUNTANTS 010749C

Genus Paper & Boards Limited

For and on behalf of the Board of Directors

Sanjay Kumar Agarwal
Whole Time Director & CFO
DIN: 11238645

Place : Moradabad
Date: August 11, 2026

Genus
energizing lives

GENUS PAPER & BOARDS LIMITED

(CIN : L21098UP2012PLC048300)
Regd. Office: Vill. Aghwanpur, Kanth Road, Moradabad-244001 (U.P.)
Tel: 0591-2511242, **E-mail:** cs@genuspaper.com, **Website:** www.genuspaper.com

6 **Segment Reporting** (Rs. in Lakhs, Unless Otherwise Stated)

Particulars	Quarter ended			Year Ended
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
	Unaudited	Audited	Unaudited	Audited
Segment Revenue				
- Paper Business	21,872.90	22,614.17	25,057.35	94,011.18
- Strategic Investment Activity	-	36.40	-	36.40
	21,872.90	22,650.57	25,057.35	94,047.58
Add Un-allocable Income	-	-	-	-
Total Income	**21,872.90**	**22,650.57**	**25,057.35**	**94,047.58**
Segment Result				
- Paper Business	1,410.90	1,424.45	1,369.21	5,585.87
- Strategic Investment Activity	(1.88)	34.36	(1.91)	28.58
	1,409.02	1,458.81	1,367.30	5,614.45
Less: Un-allocable Expense/(Income)	-	-	-	-
Less : Finance Cost	1,051.31	1,076.88	945.10	4,139.42
Profit/ (Loss) before Tax	**357.71**	**381.93**	**422.20**	**1,475.03**

	30-Jun-26	31-Mar-26	30-Jun-25
	Unaudited	Audited	Unaudited
Segment assets			
- Paper Business	1,05,530.91	1,07,650.91	1,00,704.96
- Strategic Investment Activity	6,916.94	6,916.94	8,311.28
- Un-allocated			
Total Segment Assets	**1,12,447.85**	**1,14,567.85**	**1,09,016.24**
Segment Liabilities			
- Paper Business	1,10,047.30	1,12,167.30	1,06,221.36
- Strategic Investment Activity	2,400.54	2,400.54	2,794.88
- Un-allocated			
Total Segment Liabilities	**1,12,447.85**	**1,14,567.85**	**1,09,016.24**

Note:
The Group has made significant strategic Investments in the past and has undertaken the said activity in a focused and organised manner. Effective April 01, 2020, the Board of Directors of the company has decided to recognize the ' Strategic Investment Division' as a seperate business division of the company with a dedicated team reporting directly to the senior management. Consequently, the Chief Opertaing Decision Maker (CODM) reviews the business as two operating segments in standalone financial statement namely ' Paper business' and 'Strategic Investment Activity'. In accordance with the core principles of Ind AS 108 "Operating Segments", these have been considered as reportable segments of the company.

7 Previous year/period figures has been regrouped/reclassified, Wherever necessary to conform to those current year Classification.

JETHANI AND ASSOCIATES CHARTERED ACCOUNTANTS CA 010749C

Genus Paper & Boards Limited

For and on behalf of the Board of Directors

Place : Moradabad
Date: August 11, 2026

Sanjay Kumar Agarwal
Whole Time Director & CFO
DIN: 11238645