

GENESIS DEVELOPERS AND HOLDINGS LIMITED

Regd. Off. : R-815, (B-11), New Rajinder Nagar, New Delhi - 110060
E-mail : genesislimited1995@gmail.com, **CIN :** L67190DL1995PLC069768
Web-site : www.genesisdevelopersholdings.com

To,
The Manager- Compliance Department
Metropolitan Stock Exchange of India Limited
205(A), 2nd Floor, Piramal Agastya Corporate Park
Kamani Junction, LBS Road, Kurla (West)
Mumbai-400070

Date: 6th November, 2023

SYMBOL: GDHL (GENESIS DEVELOPERS AND HOLDINGS LIMITED)

Subject: Outcome of Board Meeting held on Monday, 6th November 2023, as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

With reference to the above captioned subject, we hereby informed you that the Board of Directors at their meeting held today i.e., **Monday, 6th day of November, 2023 at 11:45 A.M. concluded at 12:30 P.M** at the registered office of the company have considered and approved the following:

1. UNAUDITED FINANCIAL RESULTS

The Board of Director have considered and approved the Unaudited Financial Results for quarter and half year ended on 30th September, 2023. In this regard, please find enclosed herewith the unaudited Financial Results along with Limited Review Report on Quarter and half year ended Financial Results of the Company pursuant to the Regulation 33 of SEBI (LODR) Regulations, 2015.

The copy of the said Quarter and half year ended quarterly financial results along with copy of Limited Review Report by Statutory auditor of the company is enclosed herewith.

2. STATEMENT OF DEVIATION OR VARIATION UNDER REGULATION 32 OF SEBI (LODR) REGULATIONS, 2015

The Board discussed the compliance of Regulation 32 of SEBI (LODR) Regulations, 2015 and is of the view that the same is **not applicable** to company as the company has **not issued** any share by way of Public Issue, Right Issue, Preferential Issue etc. The undertaking of non-applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 is enclosed herewith.

You are requested to take the above on your records and acknowledge the same.

**For & on the behalf of Board of Directors of
Genesis Developers and Holdings Limited**

**Deepak Tyagi
(Managing Director)
DIN: 02760361**

Encl: As Above

GENESIS DEVELOPERS AND HOLDINGS LIMITED

CIN: L67190DL1995PLC069768

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Ph: +91-11-25753857

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2023 - IND-AS COMPLIANT (NON NBFC)

(IN LAC)

Particulars	Three Months Ended			Six Months Ended		Year Ended
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING QUARTER	YEAR TO DATE
	01.07.2023 to 30.09.2023 ()	01.04.2023 to 30.06.2023 ()	01.07.2022 to 30.09.2022 ()	01.04.2023 to 30.09.2023	01.04.2022 to 30.09.2022	01.04.2022 to 31.03.2023 ()
	unaudited	unaudited	unaudited	unaudited	unaudited	Audited
Income:						
I Revenue from operations	-	-	-	-	-	7.582
II Other income	-	-	-	-	-	-
III Total Income	-	-	-	-	-	7.582
IV Expenses						
Cost of Materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-	-
Change in inventories of finished goods, work-in-progress and Stock	-	-	-	-	-	0.636
Employee benefits expense	0.450	0.300	0.450	0.750	0.750	1.608
Finance costs	0.282	0.329	0.492	0.611	0.492	1.100
Depreciation and amortisation expense	-	-	-	-	-	-
Other expenses	0.973	2.025	2.546	2.998	2.682	4.886
Total expenses	1.705	2.654	3.488	4.359	3.924	8.230
V Profit/(loss) before exceptional items and tax (I- IV)	(1.705)	(2.654)	(3.488)	(4.359)	(3.924)	(0.648)
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before extraordinary items and tax(V-VI)	(1.705)	(2.654)	(3.488)	(4.359)	(3.924)	(0.648)
VIII Extra ordinary item	-	-	-	-	-	-
IX Profit Before Tax (VII-VIII)	(1.705)	(2.654)	(3.488)	(4.359)	(3.924)	(0.648)
X Tax expense:						
(1) Current tax	-	-	-	-	-	0.069
(2) Deferred tax	-	-	-	-	-	0.001
Total tax expenses	-	-	-	-	-	0.070
XI Profit (Loss) for the period from continuing operations (VII- VIII)	(1.705)	(2.654)	(3.488)	(4.359)	(3.924)	(0.718)
XII Profit/(loss) from discontinued operations	-	-	-	-	-	-
XIII Tax expense of discontinued operations	-	-	-	-	-	-
XIV Profit/(loss) from Discontinued operations (after tax) (XII- XIII)	-	-	-	-	-	-
XV Profit/(loss) for the period (XI+XIV)	(1.705)	(2.654)	(3.488)	(4.359)	(3.924)	(0.718)
XVI Other Comprehensive Income	-	-	-	-	-	-
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be re- classified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(1.705)	(2.654)	(3.488)	(4.359)	(3.924)	(0.718)
XVI Paid up equity share capital (Face value Rs. 10/- per share)	816.520	816.520	816.520	816.520	816.520	816.520
XVII Earnings per equity share (for continuing operation):						
(1) Basic	(0.021)	(0.032)	(0.043)	(0.053)	(0.048)	(0.009)
(2) Diluted	(0.021)	(0.032)	(0.043)	(0.053)	(0.048)	(0.009)
XVIII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
See accompanying note to the financial results						



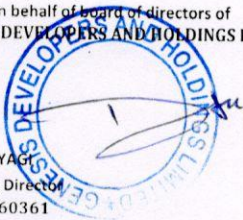
Notes :

- (1) The above unaudited financial results for the quarter and Six months ended 30th September 2023 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 06/11/2023
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The Limited review report have carried out on the above results for quarter and Six months ended 30th September 2023. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Investor Compliants :
Pending at the beginning of the quarter : 0
Received during quarter : 0
Disposed off during quarter : NA
Unresolved at the end of the quarter : NA
- (6) Statement for reconciliation of net profit/ loss pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016) dated July 05, 2016 as mentioned in the unaudited financial results for the quarter and Six months ended 30th September 2023 compliant with Ind AS:

Nature of Adjustments	quarter ended 30-09-2023
Net Profit/ Equity as per previous Indian GAAPs	
Add/ (Less): Adjustments to Balance Sheet	-
Add/ (Less): Adjustments to Statement of Profit and Loss	-
Net Profit/ loss for the period as per Ind-AS	-
Other Comprehensive period (net of tax)	-
Total Comprehensive income/ Equity as per Ind AS	-

- (7) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of
GENESIS DEVELOPERS AND HOLDINGS LIMITED



DEEPAK TYAGI
Managing Director
DIN: 02760361

Date: 06-11-2023
Place: New Delhi

Statement of Asset and Liabilities

(₹ IN LAC)

Particulars	01.04.2023 to 30.09.2023 (Unaudited)	01.04.2022 to 31.03.2023 (Audited)
A ASSETS		
1 Non-Current assets		
(a) Property, Plant and Equipment	0.027	0.027
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under evelopment	-	-
(g) Biological Assets other than bearer plants	-	-
Non-Current Financial Assets		
Non current Investment	-	-
Trade receivables-Non current	-	-
Loans, Non Current	120.204	405.204
Other Non Current Financial Assets	-	0.259
Total Non-Current Financial Assets	120.230	405.463
Deferred tax assets (net)	-	-
Other non-current assets	-	-
Total non-current assets	120.230	405.489
2 Current assets		
Inventories	2,983.795	2,983.795
Current Financial Assets		
Current Investment	-	-
Trade receivables-current	-	-
Cash and Cash Equivalent	0.947	0.713
Bank balance other than cash and cash equivalent	0.162	8.327
Loans, Current	-	-
Other curent financial assets	-	-
Total curent financial assets	2,984.904	2,992.836
Current tax assets (net)	-	-
Other current assets	285.259	-
Total current assets	3,270.163	2,992.836
Total Assets	3,390.393	3,398.325
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	816.520	816.520
(b) Other Equity	2,559.975	2,564.333
Total Equity	3,376.495	3,380.853
2 Liabilities		
Non-current liabilities		
Non-current Financial Liabilities		
Borrowings	-	-
Trade payables	-	-
Other financial liabilities	-	-
Total Non-current Financial Liabilities	-	-
Provisions	-	-
Deferred tax liabilities (Net)	0.009	0.009
Other non current liabilities	-	-
Total non current liabilities	0.009	0.009
Current liabilities		
Current Financial Liabilities		
Borrowings	13.643	16.593
Trade payables	0.150	-
Other financial liabilities	-	-
Total Current Financial Liabilities	13.793	16.593
Other current liabilities	-	-
Provisions	0.097	0.870
Current Tax Liabilities (Net)	-	-
Total current liabilities	0.097	0.870
Total equity and liabilities	3,390.393	3,398.325

For and on behalf of the Board of Directors of
Genesis Developers & Holdings Ltd.

Deepak Tyagi
Managing Director
DIN: 02760361

Date: 06.11.2023
Place: New Delhi

**Statement of Unaudited Standalone/ Consolidated Cash Flows for Quarter & Six Months
Ended on 30th september 2023**

(' IN LAC)

Particulars	01.04.2023 to 30.09.2023	01.04.2022 to 30.09.2022
	Unaudited	Unaudited
Cash flows from operating activities		
Profit/Loss before taxation	(4.359)	(3.925)
Adjustments for:		
Depreciation	-	-
Provision for income tax	-	-
Defered tax	-	-
Working capital changes:		
(Increase) / Decrease in trade and other receivables	-	-
Increase / (Decrease) in trade payables	(0.623)	4.217
Valuation of Investment by way of association	-	-
Cash generated from operations	-	-
Interest paid	-	-
tax paid	-	-
Dividends paid	-	-
Net cash from operating activities	(4.981)	0.292
Cash flows from investing activities		
Purchase of property, plant and equipment	-	-
Purchase/ Sale of shares	-	-
Net cash used in investing activities	-	-
Cash flows from financing activities		
Loans & Advances Given/Received		-
Repayment of Loan	(2.950)	-
Dividends paid	-	-
Net cash used in financing activities	(2.950)	-
Net increase in cash and cash equivalents	(7.931)	0.292
Cash and cash equivalents at beginning of period	9.041	1.103
Cash and cash equivalents at end of period	1.109	1.395

For and on behalf of board of directors of
GENESIS DEVELOPERS & HOLDINGS LIMITED



Deepak Tyagi
Managing Director
DIN: 02760361

Date: 06-11-2023
Place: New Delhi

Independent Limited Review Report on Interim Standalone Financial Results of GENESIS DEVELOPERS AND HOLDINGS LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

TO
THE BOARD OF DIRECTORS OF
GENESIS DEVELOPERS AND HOLDINGS LIMITED.

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **GENESIS DEVELOPERS AND HOLDINGS LIMITED**(the "Company") for the quarter and half year ended September 30th, 2023 ("the Statement attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended).
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI Listing obligations and Disclosure Requirements] Regulations, as, as amended, including themanner in which it is to be disclosed, or that it contains any material misstatement.

CA Manindra K Tiwari
FRN.:018393N
M.No.: 501419
UDIN: 23501419BGWNGD6705
Date: 06-11-2023

Tel. : +91-11-28742357

Mob. : +91-9891095232

GENESIS DEVELOPERS AND HOLDINGS LIMITED

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Web-site : www.genesisdevelopersholdings.com

Date: 6th November, 2023

To,
The Head listing & compliance
Metropolitan Stock Exchange of India Limited
205(A), 2nd Floor, Piramal Agastya Corporate Park
Kamani Junction, LBS Road, Kurla (West), Mumbai-400070

SYMBOL: GDHL (GENESIS DEVELOPERS AND HOLDINGS LIMITED)

Subject: Undertaking for Non- Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the Quarter and half year ended on 30th September, 2023.

Dear Sir/ Madam,

As per Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall submit to the stock exchange the following statement(s) on a quarterly basis for public issue, rights issue, preferential issue etc. -

- (a) Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;
- (b) Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.

In view of the aforesaid, I, the undersigned, **Mr. Deepak Tyagi**, Managing Director of **Genesis Developers and Holdings Limited** hereby certify that Compliances of Regulation 32 of SEBI (LODR) regulations, 2015 is **not applicable** to the company as the company has **not issued** any share by way of public issue, right issue, preferential issue etc. for the quarter ended 30th June 2023.

You are requested to take the above on your records and acknowledge the same.

Thanking You

For and on behalf of
Genesis Developers and Holdings Limited

DEEPAK TYAGI
(Managing Director)
DIN: 02760361