M.C. Jain & Co.
Chartered Accountants

4701/21A, Ansari Road
Darya Ganj, New Delhi-02
Tel: 23280102
Tel/Fax: 23254375
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Independent Auditor's Report on Quarterly Unaudited Standalone Financial Results of the Company under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review Report to
The Board of Directors of
Genesis Finance Company Limited

Limited review report of the unaudited financial results of the company for the quarter ended 30th September 2021 and year to date from 1st April 2021 to 30th September 2021

1. We have reviewed the accompanying statement of unaudited financial results of Genesis Finance Company Limited ("the Company") for the quarter ended 30 September 2021 and year to date from 1st April 2021 to 30th September 2021 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended (the "Listing Regulations").

2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors 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 Engagement (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 procedure applied to financial data and thus provides less

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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 as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M.C.Jain & Co.
Chartered Accountants
F.R.N. No 304012E

M. C. JAIN & CO. New Delhi Chartered Accountants

CA Lokesh Khandelwal
Partner
Membership No. 415596

Place: New Delhi
Dated: 12th November 2021

UDIN: 21415596AAAAAY6057

Genesis Finance Company Limited

CIN: L65910DL1990PLC040705
Regd. Office: 4 MMTC/STC Market, Geetanjali, New Delhi - 110017
Corporate Office: 315, Third Floor, Square One Mall, Saket New Delhi 110017
Email: genesis599@gmail.com Website: www.genesisfinance.net

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2021

Amount in Rs Lakhs

Sl. No.	Particulars	Quarter ended on			Year to date on		Year ended
		30.09.2021	30.09.2020	30.06.2021	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
a	Revenue from operations	600.01	553.92	586.93	1,186.94	1,092.57	2,262.67
b	Other income	0.51	0.00	0.50	1.01	0.00	0.00
	Total Income	**600.52**	**553.92**	**587.43**	**1,187.95**	**1,092.57**	**2,262.67**
2	**Expense**						
a	Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
b	Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
c	Changes in inventories of finished goods, work-in-progress, stock-in-trade and property under development	0.00	0.00	0.00	0.00	0.00	0.00
d	Employment benefits expense	69.85	34.43	47.53	117.38	65.43	132.15
e	Finance Cost	63.02	125.02	87.09	150.11	250.99	448.90
f	Impairment of financial asset	45.00	18.00	15.00	60.00	34.04	73.08
g	Depreciation and amortisation	6.99	10.25	6.87	13.86	20.45	39.93
h	Other Expenses	88.85	73.52	130.68	219.53	119.10	294.69
	Total Expenses	**273.71**	**261.22**	**287.17**	**560.88**	**490.01**	**988.75**
3	Profit/(Loss) before tax and exceptional items	326.81	292.70	300.26	627.07	602.56	1,273.92
4	Exceptional items(net)	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) for the Period	326.81	292.70	300.26	627.07	602.56	1,273.92
6	**Tax Expense**						
	Current Tax	82.27	73.69	75.57	157.84	151.67	347.23
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	-0.17
7	**Net Profit/(Loss) for the period(5-6)**	244.54	219.01	224.69	469.23	450.89	926.86
8	Other Comprehensive income						

(a)	(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax related to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(b)	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax related to items that will be reclassified to profit	0.00	0.00	0.00	0.00	0.00	0.00
	Total other comprehensive income (net of tax)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
9	**Total comprehensive income for the period (7+8)**	244.54	219.01	224.69	469.23	450.89	926.86
10	Paid-up Equity Share Capital	4,639.71	4,639.71	4,639.71	4,639.71	4,639.71	4,639.71
11	Other equity				5,916.04	4,970.93	4,520.03
12	Basic and diluted earning per share	0.53	0.47	0.48	1.01	0.97	2.00

Notes:

(1) The above unaudited financial results for the quarter/half year ended 30th September, 2021 have been prepared by the Company in accordance with Indian Accounting Standards ("IndAS") notified under Section 133 of the Companies Act 2013("theAct")read with the Companies (Indian Accounting Standards)Rules, 2015 as amended by the Companies(Indian Accounting Standards)(Amendment)Rules,2016 and were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th November 2021. The Statutory Auditors of the Company has carried out a Limited Review of the above financial results and issued a unqualified opinion thereon.

(2) The above standalone financial results have been subjected to limited review by the statutory auditors of the Company as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

(3) Previous year/quarter figures have been regrouped/rearranged wherever necessary.

Place: New Delhi
Date: 12th November 2021

For and on behalf of Board of Directors
Genesis Finance Company Limited

Gopal Bisht
Whole-Time Director
DIN: 00597160

Genesis Finance Company Limited

CIN: L65910DL1990PLC040705
Regd. Office: 4 MMTC/STC Market, Geetanjali, New Delhi - 110017
Corporate Office: 315, Third Floor, Square One Mall, Saket New Delhi 110017
Email: genesis599@gmail.com; Website: www.genesisfinance.net

Balance Sheet

Amount in Rs Lakhs

	Particulars	Half year ended as at		Year ended as at
		30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Audited
A	**ASSETS**			
1	**Financial Assets**			
	(a) Cash and cash equivalents	6.70	9.83	4.93
	(b) Bank balance other than cash and cash equivalents	0.00	0.00	0.00
	(c) Derivative financial instruments	0.00	0.00	0.00
	(d) Receivables	0.00	0.00	0.00
	(i) Trade Receivables	0.00	0.00	0.00
	(ii) Others	0.00	0.00	0.00
	(e) Loans	15,587.57	13,581.63	13,516.73
	(f) Investments	0.00	0.00	1,788.01
	(g) Other financial assets	86.16	765.76	85.23
	Sub-total - Financial Assets	**15,680.43**	**14,357.22**	**15,394.90**
2	**Non - Financial Assets**			
	(a) Current tax assets (net)	0.00	0.00	0.00
	(b) Deferred tax assets (net)	30.67	30.49	30.67
	(c) Property, plant and equipment	2,140.79	113.37	91.12
	(d) Intangible assets	0.00	0.00	0.00
	(e) Other Non financial assets	125.38	12.28	15.29
	Sub-total - Non-Financial assets	**2,296.84**	**156.14**	**137.08**
	TOTAL - ASSETS	**17,977.27**	**14,513.36**	**15,531.98**
B	**LIABILITIES**			
1	**Financial Liabilities**			
	(a) Derivative financial instruments	0.00	0.00	0.00
	(b) Trade Payables	0.00	0.00	0.00
	(c) Debt Securities	0.00	0.00	0.00
	(d) Borrowings (Other than Debt Securities)	6,830.22	4,606.48	5,009.14
	(e) Deposits	0.00	0.00	0.00
	(f) Subordinated liabilities	0.00	0.00	0.00
	(g) Other financial liabilites	78.92	67.37	54.36
	Sub-total - Financial Liabilities	**6,909.14**	**4,673.85**	**5,063.50**
2	**Non Financial Liabilities**			
	(a) Current tax liabilities (Net)	436.85	122.06	279.01
	(b) Provisions	69.03	74.31	69.03
	(c) Other non financial liabilities	6.50	32.50	33.93
	Sub-total - Non Financial Liabilities	**512.38**	**228.87**	**381.97**
3	Equity			
	(a) Equity Share Capital	4,639.71	4,639.71	4,639.71
	(b) Instruments entirely equity in nature	0.00	0.00	0.00
	(b) Other equity	5,916.04	4,970.93	5,446.80
	Sub-total - Equity	**10,555.75**	**9,610.64**	**10,086.51**
	TOTAL - LIABILITIES	**17,977.27**	**14,513.36**	**15,531.98**

Notes:

(1) Amount shown in investment in year ended 31 March 2021 has been shown as property plant and equipment as the same is meant for own use purposes.

(2) Previous year/quarter figures have been regrouped/rearranged wherever necessary.

M. C. JAIN & CO. New Delhi Chartered Accountants

Place: New Delhi
Date: 12th November 2021

For and on behalf of Board of Directors
Genesis Finance Company Limited

Genesis Finance Company Limited New Delhi

Gopal Bisht
Whole-Time Director
DIN: 00597160

Genesis Finance Company Limited

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Cash Flow Statement

Amount in Rs Lakhs

Sl. No.	Particulars	Half year ended as at	
		30.09.2021	30.09.2020
		Unaudited	Unaudited
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	PROFIT BEFORE TAX	627.07	602.56
	ADJUSTMENTS FOR:		
	Interest Income	-1,186.94	-1,092.57
	Depreciation and Amortization	13.86	20.45
	Finance Cost	150.11	250.99
	Impairment of financial asset	60.00	34.04
	(Profit)/ Loss on sale of Assets and Investment	0.00	0.00
	Sub-total	**-335.90**	**-184.53**
	Cash inflow from Interest on loans	1,169.11	1,083.64
	Cash outflow towards finance cost	-149.20	-250.08
	Cash from Operation before Working Capital Changes	**684.01**	**649.03**
	CHANGES IN WORKING CAPITAL:		
	(Increase) / Decrease in Loans	-2,113.01	-307.63
	(Increase) / Decrease in other Financial Assets	-0.93	-45.04
	(Increase) / Decrease in other Non Financial Assets	-110.09	-10.88
	Increase / (Decrease) in other Financial Liabilities	24.56	-229.68
	Increase / (Decrease) in other Non Financial Liabilities	-27.43	-2.20
	Cash Generated from Operations	**-1,542.89**	**53.60**
	Taxes Paid (net of refunds)	0.00	245.95
	Net Cash Generated from Operating Activities	**-1,542.89**	**-192.35**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant & Equipments	-3.20	-0.68
	Investment in immovable properties	-272.31	0.00
	Net Cash from Investing Activities	**-275.51**	**-0.68**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from Share allotment	0.00	0.00
	Securities Premium received (Net of adjustment)	0.00	0.00
	Conversion of Debentures	0.00	0.00
	Availment (Repayment) of Borrowings (Net of repayments)	1,820.17	194.85
	Net Cash used in Financing Activities	**1,820.17**	**194.85**
	Net increase / (decrease) in Cash and Cash Equivalents	**1.77**	**1.82**
	Opening Cash and Cash Equivalents	4.93	8.01
	Closing Cash and Cash Equivalents	**6.70**	**9.83**

Place: New Delhi
Date: 12th November 2021

M. C. JAIN & CO. New Delhi Chartered Accountants

Genesis Finance Company Ltd. New Delhi

Gopal Bisht
Whole-Time Director
DIN: 00597160