

# Genesis IBRC India Limited

(Formerly, 'SSK Lifestyles Limited')

CIN: L24100AP1992PLC107068

Regd. Off: Sy Nos.241/2 & 389/2, Dwaraka Tirumala Road, Denduluru Village and Mandal-534432, West Godavari Dist, A P  
Tel: 08829-256599, Website: www.genesisiiil.com, Email: csgenesisiiil@gmail.com

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To  
The Department of Corporate Services  
BSE Limited  
P J Towers, Dalal Street, Fort  
MUMBAI- 400 001

14<sup>th</sup> November, 2019

Dear Sirs,

**Sub: Un-audited financial results for the Quarter & Half year ended 30<sup>th</sup> September, 2019**

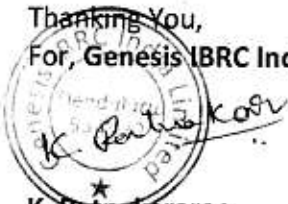
**Ref: Scrip Code: 514336 (Genesis IBRC India Ltd)**

Please find enclosed herewith the following documents in terms of regulation 33 of the SEBI (LODR) Regulations, 2015;

1. Un-audited financial results of the Company for the Quarter and Half Year ended 30<sup>th</sup> September, 2019.
2. Statement of Assets and Liabilities as on 30<sup>th</sup> September, 2019
3. Cash flow statement as on 30<sup>th</sup> September, 2019
4. Copy of Limited Review Report on the financial results for the Quarter and Half year ended 30<sup>th</sup> September, 2019.

This is for your information and records.

Thanking You,  
For, Genesis IBRC India Limited



K. Ratnakararao  
Whole Time Director

**GENESIS IBRC INDIA LIMITED**  
L24100AP1992PLC107068

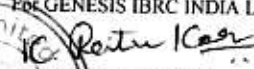
**Unaudited Financial results for the Half year ended 30th Sep, 2019**

S.No.	Particulars	Rs. in Lakhs					
		Quarter Ended			Half year Ended		Year Ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
1	Income from operation	-	-	-	-	-	5.20
2	Other Income	-	-	-	-	-	-
3	<b>Total Income(1)+(2)</b>	-	0.00	0.00	0.00	-	5.20
4	Expenses						
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories	-	0.00	-	-	-	-
	d) Employee benefits expense	-	-	-	-	-	2.00
	e) Finance cost	-	-	-	-	-	-
	f) Depreciation and Amortisation expense	-	-	-	-	-	-
	g) Other Expenses	0.67	6.09	2.21	6.76	8.88	8.68
	<b>Total Expenses</b>	0.67	6.09	2.21	6.76	8.88	10.68
5	<b>Profit before tax (3-4)</b>	-0.67	-6.09	-2.21	-6.76	-8.88	-5.48
6	<b>Tax Expense</b>						
	Current Tax Net	-	-	0.00	-	-	0.00
	Mat Credit Entitlement	-	-	-	-	-	-
	Deferred Tax	-	-	0.00	-	-	-
7	<b>Profit/(Loss) for the period (5-6)</b>	(0.67)	(6.09)	(2.21)	(6.76)	(8.88)	(5.48)
8	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
	A (i) Items that will not be reclassified to profit and loss						-10.00
	(ii) Income tax relating to items that will not be reclassified to profit and loss						-
	B (i) Items that will be reclassified to profit and loss						-
	(ii) Income tax relating to items that will be reclassified to profit and loss						-
	<b>Total other Comprehensive Income</b>						-10.00
9	<b>Total Comprehensive Income (7+8)</b>	-0.67	-6.09	-2.21	-6.76	-8.88	-15.48
10	<b>Paid up equity share capital (Face value Rs.10/- per Share)</b>	1,300.00	1300.00	1300.00	1300.00	1300.00	1300.00
	<b>Other Equity</b>						
11	<b>Earnings Per Share (EPS)</b>						
	a) Basic EPS	-0.01	-0.05	-0.0170	-0.05	-0.0683	0.12
	b) Diluted EPS	-0.01	-0.05	-0.0170	-0.05	-0.0683	0.12

**Notes:**

- The unaudited interim financial statements for the quarter and Half year ended September 30, 2019 have been recommended by the Audit committee and approved by the Board of Directors at its meeting held on 14th November, 2019. The information presented above is extracted from the unaudited interim financial statements. The interim financial statements are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.
- The Company operates in a single segment and the results pertain to a single segment.
- The Ind- AS financial results are reviewed by the statutory auditors of the company as per Regulation 33 SEBI (Listing obligations and disclosure) Regulations, 2015 and as amended
- The Financial results for the quarter and Half year ended September 30, 2019 also available on the portal of BSE Limited & Company website

Place : Hyderabad  
Date : 14-11-2019

For GENESIS IBRC INDIA LIMITED  
  
K. RATNAKARA RAO  
WHOLE TIME DIRECTOR  
DIN:06576269

**GENESIS IBRC INDIA LIMITED**  
**L24100AP1992PLC107068**  
**Statement of Assets and Liabilities as on 30.09.2019**

Particulars		As at 30.09.2019	As at 31.03.2019
		Rs.In lakhs	Rs.In lakhs
		Unaudited	Audited
<b>S.No.</b>	<b>Particulars</b>		
<b>1</b>	<b>ASSETS</b>		
	<b>Non-current assets</b>		
a	Property, Plant and Equipment		-
b	Capital work in progress		-
c	Investment Property		-
d	Other Intangible Assets		-
e	Financial Assets		-
	(i) Investments		-
	(i) Other Financial Assets		-
f	Other Non current assets		-
g	Deferred tax Assets (Net)		-
	<b>Total Non current assets</b>	<b>0.00</b>	<b>-</b>
	<b>Current assets</b>		
a	Inventories		-
b	Financial assets		
	(i) Investments		
	(ii) Trade Receivables	4.34	4.34
	(iii) Cash and cash equivalents	1.68	0.28
	(iv) Loans and advances	476.34	477.74
c	Other current assets	456.73	455.98
	<b>Total current assets</b>	<b>939.09</b>	<b>938.34</b>
	<b>Total assets</b>	<b>939.09</b>	<b>938.34</b>
<b>2</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
a	Equity Share Capital	1300	1,300.00
b	Other equity	-376.76	(370.00)
	<b>Total Equity</b>	<b>923.24</b>	<b>930.00</b>
	<b>LIABILITIES</b>		
	<b>Non-Current Liabilities</b>		
a	Financial Liabilities		
	(i) Borrowings		
	(i) Other Financials Liabilities		-
b	Deferred tax Liabilities ( Net )		
c	Provisions		
d	Other Non Current Liabilities		
	<b>Total Non-Current Liabilities</b>	<b>0.00</b>	
	<b>Current Liabilities</b>		
a	Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payables	3.77	3.77
	(iii) Other financial liabilities		
b	Provisions		
c	Other current liabilities	12.08	4.57
	<b>Total Current Liabilities</b>	<b>15.85</b>	<b>8.34</b>
	<b>Total Equity and Liabilities</b>	<b>939.09</b>	<b>938.34</b>



**GENESIS IBRC**

**Cash Flow Statement For The Period Ended 30-09-2019**

All the Amt's in Lakhs

Particulars	30-09-2019	30-09-2018	31-03-2019
<b>A. Cash Flows From Operating Activities:</b>			
Net Profit before tax	-6.76	-8.88	-15.47
Adjustments for:			
Add: 1. Depreciation(Net)			
2. Differed Tax			
2. Raw Material written off			-
<b>Changes in current assets and liabilities</b>	<b>-6.76</b>	<b>(9)</b>	<b>(15)</b>
Adjustments for Working Capital			
Inventories			
Debtors		1.00	1.11
Loans & Advances	1.40		
Other Current Assets	-0.75		(455.96)
Short term Borrowings			
Trade Payables			
Other Current Liabilities	7.5	5.06	2
<b>Cash used(-)/(+)generated from operating activities (a)</b>	<b>1</b>	<b>(3)</b>	<b>(469)</b>
Income tax paid			
<b>B. Cash Flows From Investing Activities:</b>			
(Increase)/Decrease in Fixed assets			
(Increase)/Decrease in Investments			466
<b>Cash used(-)/(+)generated in investing activities (b)</b>	<b>-</b>	<b>-</b>	<b>466</b>
<b>C. Cash Flows From Financing Activities:</b>			
Increase/(Decrease) in Borrowings			-
<b>Cash used(-)/(+)generated in financing activities (c)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>D. Net increase(+)/decrease (-) in cash and cash equivalents (d=a+b+c)</b>	<b>1.40</b>	<b>(2.82)</b>	<b>(2.77)</b>
<b>E. Cash &amp; Equivalent at the beginning of the year (e)</b>	<b>0.28</b>	<b>3.05</b>	<b>3.05</b>
<b>F. Cash &amp; Equivalent at the end of the year (f= d+e)</b>	<b>1.68</b>	<b>0.23</b>	<b>0.28</b>
<b>Cash &amp; Cash Equivalents comprise:</b>			
<b>Cash &amp; Cash Equivalents as per Balance Sheet</b>	<b>1.68</b>	<b>0.23</b>	<b>0.28</b>
<b>Total Cash &amp; Cash Equivalents :</b>	<b>1.68</b>	<b>0.23</b>	<b>0.28</b>





**RAMASAMY KOTESWARA RAO AND CO LLP**  
CHARTERED ACCOUNTANTS

**Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Financial Results of GENESIS IBRC INDIA 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  
GENESIS IBRC INDIA LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **GENESIS IBRC INDIA LIMITED** (the "Company") for the quarter ended September 30, 2019 and year to date from April 01, 2019 to September 30, 2019 (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 modified by Circular No. CIR/CFD/CMD1/44/2019 Dated 29<sup>th</sup> March, 2019.

This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors/Committee of 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.

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 financial statements are 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, Prepared in accordance with 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 Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMD1/44/2019 Dated 29<sup>th</sup> March, 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ramasamy koteswara Rao & Co LLP  
Chartered Accountants  
Practising No. 010396S/S200084



*Murali Krishna Reddy Telluri*

**(Murali Krishna Reddy Telluri)**

Partner

Membership No: 223022

UDIN: 19223022AAAANB9309

Place: Hyderabad  
Date: 14-11-2019