

Genesis IBRC India Limited (Formerly, 'SSK Lifestyles Limited')
 Sy Nos. 241/2 & 389/2, Dwaraka Tirumala Road, Denduluru Village and Mandal, West Godavari, Andhra Pradesh, 534432
 CIN: L24100AP1992PLC107068 ; Email: es@genesibr.com

Statement of Profit and Loss for the period ended 31st December, 2017

| Sl No. | Particulars | Note No. | Qtr. Ended Unaudited 31.12.2017 | Qtr. Ended Unaudited 30.09.2017 | Qtr. Ended Unaudited 31.12.2016 | Year to date figures for current period ended 31.12.2017 | Year to date figures for previous period ended 31.12.2016 | Year Ended Audited 31.03.2017 |
|--------|---|----------|---------------------------------|---------------------------------|---------------------------------|--|---|-------------------------------|
| I | Income From Operations | | - | 28.97 | - | 28.97 | - | 7.34 |
| II | Other Income | | - | - | - | - | - | - |
| III | Total Income (I+II) | | - | 28.97 | - | 28.97 | - | 7.34 |
| IV | EXPENSES | | - | - | - | - | - | - |
| | Cost of materials consumed | | - | - | - | - | - | - |
| | Purchases of Stock-in-Trade | | - | 25.17 | - | 25.16 | - | - |
| | Changes in inventories of finished goods, Stock-in-Trade and work-in-progress | | - | - | - | - | - | - |
| | Employee benefits expense | | - | - | - | - | - | - |
| | Depreciation and amortization expense | | - | - | - | - | - | - |
| | Other expenses | | - | - | - | - | - | - |
| | Total expenses (IV) | | 4.27 | 7.00 | 1.55 | 13.33 | 6.68 | 7.18 |
| V | Profit/(loss) before finance cost and tax (III- IV) | | 4.27 | 32.16 | 1.55 | 38.49 | 6.68 | 7.18 |
| VI | Finance costs | | (4.27) | (3.19) | (1.55) | (9.52) | (6.68) | 0.16 |
| | Exceptional items | | - | - | - | - | - | - |
| VII | Profit/(loss) before tax (V+VI) | | (4.27) | (3.19) | (1.55) | (9.52) | (6.68) | 0.16 |
| VIII | Tax expense: | | - | - | - | - | - | - |
| | (1) Current tax | | - | - | - | - | - | 0.03 |
| | (2) Deferred tax | | - | - | - | - | - | - |
| | Total tax expense | | - | - | - | - | - | - |
| IX | Profit (Loss) for the period from continuing operations (VII+VIII) | | (4.27) | (3.19) | (1.55) | (9.52) | (6.68) | 0.13 |
| X | Profit/(loss) from discontinued operations | | - | - | - | - | - | - |
| XI | Tax expense of discontinued operations | | - | - | - | - | - | - |
| XII | Profit/(loss) from Discontinued operations (after tax) (X-XI) | | - | - | - | - | - | - |
| XIII | Profit/(loss) for the period (IX+XII) | | - | - | - | - | - | - |
| XIV | Other Comprehensive Income | | (4.27) | (3.19) | (1.55) | (9.52) | (6.68) | 0.13 |
| | A (i) Items that will not be reclassified to profit or loss | | - | - | - | - | - | - |
| | (ii) Income tax relating to items that will not be reclassified 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 (XIII+XIV) (the period) | (4.27) | (3.19) | (1.55) | (9.52) | (6.68) | 0.13 |
|-------|--|--------|--------|--------|--------|--------|------|
| XVI | Earnings per equity share (for continuing operation) | | | | | | |
| | (1) Basic | | | | | | |
| | (2) Diluted | (0.04) | (0.02) | (0.02) | (0.05) | (0.07) | 0.00 |
| XVII | Earnings per equity share (for discontinued operation) | (0.04) | (0.02) | (0.02) | (0.05) | (0.07) | 0.00 |
| | (1) Basic | | | | | | |
| | (2) Diluted | | | | | | |
| XVIII | Earnings per equity share (for discontinued & continuing operations) | | | | | | |
| | (1) Basic | (0.04) | (0.02) | (0.02) | (0.05) | (0.07) | 0.00 |
| | (2) Diluted | (0.04) | (0.02) | (0.02) | (0.05) | (0.07) | 0.00 |

Notes:
1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 12th February, 2018.
2. The figures of the previous year/periods have been re-grouped/re-classified, whenever necessary, for the purpose of comparison.
3. The Company Operates in Single Segment and the results pertain to the single segment.
4. Reconciliation between net profit or loss reported in accordance with Indian GAAP (previous GAAP) and Ind AS for the quarter ended 31 Dec 2017 and year ended 31 March 2017 is as follows:

| Particulars | Quarter Ended | Period Ended | Year ended |
|---|---------------|--------------|------------|
| | 31.12.2016 | 31.12.2016 | 31.03.2017 |
| Net profit reported for the quarter earlier as per the previous Indian GAAP | (Unaudited) | (Unaudited) | (Audited) |
| Reimbursement of actuarial Loss on defined benefit plan | (1.55) | (6.68) | 0.13 |
| Net profit for the period as per Ind AS | - | - | - |
| Other Comprehensive Income | (1.55) | (6.68) | 0.13 |
| Reimbursement of actuarial Loss on defined benefit plan | - | - | - |
| Total Comprehensive Income for the period as per Ind AS | (1.55) | (6.68) | 0.13 |

5. The results pertaining to the relevant period of the previous year and year ended March, 31, 2017 stated in Ind AS format have not been subjected to limited review or audit. However, the management has exercised necessary due diligence to ensure the financial results provided a true and fair view of its affairs.

For SSK LIFESTYLES LIMITED
K. Ratnakara
K RATNAKARA RAO
WHOLE-TIME DIRECTOR
DIN: 06376269

Place : Hyderabad
Date : 12-02-2018





RAMASAMY KOTESWARA RAO AND CO LLP
CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT
For the Quarter ended 31st December, 2017

To
The Board of Directors,
M/s Genesis IBRC India Limited (Formerly SSK Lifestyles Limited)

We have reviewed the accompanying statement of unaudited financial results of **Genesis IBRC India Limited (Formerly SSK Lifestyles Limited)** ('the company') for the quarter ended 31st December, 2017 ('the statement'), 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/FAC/62/2016 Dated 5th July, 2016. This statement which is the responsibility of the Company's Management and approved by the 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 Interim financial reporting (Ind AS 34), Prescribed under section 133 of the Companies Act 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 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/FAC/62/2016 Dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have reviewed the unaudited financial results and other information presented in accordance with IND AS for the year ended 31st March 2017 and period ended 31st December, 2017 and have been presented solely on the basis of information compiled by the management.

For Ramasamy Koteswara & Co LLP
Chartered Accountants
FRN.No.010396S/S200084



(C V Koteswara Rao)
Partner
Membership No: 028353

Place: Hyderabad
Date: 12th February, 2018

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