



**LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL  
RESULTS OF GENESIS EXPORT LIMITED**

**TO THE BOARD OF DIRECTORS OF  
GENESIS EXPORT LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Genesis Export Limited** ('the Company') for the quarter and half year ended 30<sup>th</sup> September 2019 together with the notes thereon, attached herewith (the "statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ('Listing Regulations') as amended.
2. This statement which is the responsibility of the company's management and has been approved by the 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 the 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 Financial 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Financial Results prepared in accordance with aforesaid Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata

Date: 14.12.2019



**For S.N.ROY & COMPANY**

**Chartered Accountant**

Firm Registration No.- 313054E

**RANAJIT MAJUMDAR**

**Partner**

Membership no. 060098

UDIN:19060098AAAAEZ6379



**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2019**

	PARTICULARS	QUARTER ENDED			HALF YEARLY	
		30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		Rs. in lacs				
	<b>Revenue from operations</b>					
(a)	Interest Income	-	-	-	-	-
(b)	Dividend Income	632.64	13.47	566.37	646.12	568.19
(c)	Rental Income	14.18	14.18	14.63	28.35	29.26
(d)	Net gain on fair value changes	-89.08	46.80	47.98	-42.28	156.01
(e)	Fees & Commission Income	1.56	2.51	2.24	4.08	5.17
(f)	Others	0.00	0.00	-0.01	0.00	2.17
(I)	<b>Total Revenue from Operations</b>	<b>559.30</b>	<b>76.96</b>	<b>631.22</b>	<b>636.27</b>	<b>760.81</b>
(II)	Other Income	5.00	0.00	0.57	5.00	1.28
(III)	<b>Total Income (I+II)</b>	<b>564.30</b>	<b>76.96</b>	<b>631.79</b>	<b>641.27</b>	<b>762.10</b>
	<b>Expenses</b>					
(a)	Finance Cost	0.00	0.00	0.00	0.00	0.00
(b)	Employee Benefits Expenses	21.29	18.58	24.99	39.88	35.93
(c)	Depreciation, amortization and impairment	4.12	4.08	4.35	8.19	8.65
(d)	Other Expenses	12.62	12.71	12.11	25.32	25.36
(IV)	<b>Total Expenses (IV)</b>	<b>38.03</b>	<b>35.37</b>	<b>41.45</b>	<b>73.40</b>	<b>69.95</b>
(V)	<b>Profit before exceptional items and tax (III-IV)</b>	<b>526.27</b>	<b>41.60</b>	<b>590.33</b>	<b>567.87</b>	<b>692.14</b>
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00
(VII)	<b>Profit before tax (V-VI)</b>	<b>526.27</b>	<b>41.60</b>	<b>590.33</b>	<b>567.87</b>	<b>692.14</b>
(VIII)	Tax Expense:					
	(1) Current Tax	0.00	6.25	5.84	6.25	23.15
	(2) Deferred Tax	-5.05	-5.51	-3.90	-10.56	-0.22
	<b>Total tax expense (VIII)</b>	<b>-5.05</b>	<b>0.74</b>	<b>1.94</b>	<b>-4.31</b>	<b>22.93</b>
(IX)	<b>Profit for the period (VII-VIII)</b>	<b>531.32</b>	<b>40.86</b>	<b>588.39</b>	<b>572.18</b>	<b>669.21</b>
(X)	<b>Other Comprehensive Income (net of tax)</b>					
	(i) Items that will not be reclassified to profit or loss	-113.53	-77.71	-218.84	-191.23	-326.78
	(ii) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	<b>Other Comprehensive Income(i+ii)</b>	<b>-113.53</b>	<b>-77.71</b>	<b>-218.84</b>	<b>-191.23</b>	<b>-326.78</b>
(XI)	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>417.80</b>	<b>-36.85</b>	<b>369.55</b>	<b>380.95</b>	<b>342.43</b>
(XII)	<b>Earnings per equity share (not annualised) (Face value Rs 10)</b>					
	Basic (Rs)	73.85	5.68	81.78	79.52	93.01
	Diluted (Rs)	73.85	5.68	81.78	79.52	93.01

**NOTES:**

1 The above unaudited standalone financial results have been reviewed by the audit committee and approved by the Board at its meeting held on 14th December 2019. The Statutory Auditors of the Company have carried out a "Limited Review" of the results for the three months and six month ended 30th September 2019.

2 The Company has adopted Indian Accounting Standard ('Ind AS') notified under section 133 of the Companies Act 2013 ('the Act') from 1 April 2019 and the effective date of such transition is 1 April 2018. Such transition has been carried out from the earlier Accounting Standards notified under the Act, read with relevant rules issued thereunder (collectively referred to as 'the Previous GAAP'). Accordingly, the financial results for the periods stated above are Ind AS compliant. The impact of transition has been recorded in the opening reserves as at 1 April 2018 and the corresponding figures, presented in these results, have been restated / reclassified.

3 The restated Ind AS standalone results for the quarter and half year ended September 30, 2018 have not been subjected to limited review. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the Company's affairs.

4 The Company's business activities falls within a single business segment i.e. investments and therefore, segment reporting in terms of Ind AS 108 on Operating Segment is not applicable.

5 As required by paragraph 32 of Ind AS 101, net profit reconciliation is as under:

Particulars	For the quarter ended 30th September 2018 (Rs. In lacs)	For the half year ended 30th September 2018 (Rs. In lacs)
Profit after Tax as reported as per previous GAAP	586.74	650.98
Adjustments for:		
Fair Valuation of Mutual Funds (Net of tax)	1.65	18.23
<b>Profit after tax for the period under Ind AS</b>	<b>588.39</b>	<b>669.21</b>
Investments fair valued through other comprehensive income (net of tax)	-218.84	-326.78
<b>Total Comprehensive Income for the period under Ind AS</b>	<b>369.55</b>	<b>342.43</b>

6 The previous periods figures have been regrouped/rearranged wherever considered necessary, to make them comparable.

7 The statement of Assets and Liabilities and cash flow statements are annexed herewith.



By Order of the Board  
For Genesis Export Limited

*Shikha Jeyaraj*  
Director

**GENESIS EXPORTS LIMITED**  
**REGD. OFFICE: 230A A.J.C BOSE ROAD, KOLKATA 700020**  
**CIN:L26919WB1981PLC033906**

**UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH  
SEPTEMBER 2019**

<b>7A Statement of Assets and Liabilities</b>		<b>Rs. in lacs</b>
	<b>Particulars</b>	<b>As at 30th September 2019</b>
	<b>ASSETS</b>	
(i)	<b>Financial Assets</b>	
(a)	Cash and Cash Equivalents	6.38
(b)	Bank Balance Other than (a) above	-
(c)	Trade Receivables	40.11
(d)	Other Receivables	-
(e)	Investments	6,596.59
(g)	Other Financial Assets	5.37
		<b>6,648.45</b>
(ii)	<b>Non-Financial Assets</b>	
(a)	Current Tax Assets (Net)	4.65
(b)	Deferred Tax Assets (Net)	19.75
(c)	Investment Property	327.54
(d)	Property, Plant & Equipment	0.44
(e)	Other Non-Financial Assets	1.24
		<b>353.62</b>
	<b>Total Assets (i+ii)</b>	<b>7,002.06</b>
	<b>LIABILITIES AND EQUITY</b>	
	<b>LIABILITIES</b>	
(i)	<b>Financial liabilities</b>	
(a)	Other Payables	-
	Total outstanding due of micro enterprises and small enterprises	-
	Total outstanding due of creditors other than micro enterprises and small enterprises	-
(b)	Deposits	3.60
(c)	Other Financial Liabilities	-
		<b>3.60</b>
(ii)	<b>Non-Financial Liabilities</b>	
(a)	Current Tax Liabilities (Net)	-
(b)	Provisions	-
(c)	Deferred Tax Liabilities (Net)	-
(d)	Other Non-Financial Liabilities	31.00
		<b>31.00</b>
(iii)	<b>Equity</b>	
(a)	Equity Share Capital	71.95
(b)	Other Equity	6,895.51
		<b>6,967.46</b>
	<b>Total Liabilities and Equity (i+ii+iii)</b>	<b>7,002.06</b>





# GENESIS EXPORTS LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30  
SEPTEMBER 2019

( Rs. Lacs)

## 7B Standalone Cash Flow Statement

Particulars		Half Year ended 30th September, 2019
		Unaudited
<b>A</b>	<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>	
	Net Profit Before Taxation and Extraordinary items	567.87
	Adjustment For:	
	Depreciation	8.19
	Provision/ Write Back of Provision for Doubtful Advances	(5.00)
	Net loss /(gain) on financial instruments measured at fair value	42.28
	<b>Operating Profit before Working capital changes</b>	<b>613.35</b>
	Movements in Working Capital	
	(Increase)/Decrease in Loans & Advances	9.58
	Increase/(Decrease) in Trade & Other Payable	23.74
	(Increase)/Decrease in Trade Receivables	(29.33)
	<b>Cash Generated from Operation</b>	<b>617.33</b>
	Income Tax Paid (Net of Refunds)	(3.46)
	<b>Net Cash from Operating Activities</b>	<b>613.87</b>
<b>B</b>	<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>	
	Purchase of Investment	(3,526.02)
	Sale/Redemption of Investment	2,893.97
	<b>Net Cash used in Investing Activities</b>	<b>(632.05)</b>
<b>C</b>	<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>	
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(18.18)
	Cash and Cash Equivalent at the beginning of the Year	24.56
	<b>Cash and cash Equivalent at the end of the Year</b>	<b>6.38</b>
	<b>Components of Cash and Cash Equivalents as at</b>	<b>30th September 2019</b>
	Cash in Hand	0.01
	With Banks	6.37
		<b>6.38</b>

**Note:**

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7)- Statement of Cash Flow.







**Independent Auditor's Review Report on Review of Consolidated Unaudited Quarterly  
Financial Results of Genesis Export Limited.**

**TO THE BOARD OF DIRECTORS OF  
GENESIS EXPORTS LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Genesis Exports Limited (the "Parent") and its share of the net profit after tax and total comprehensive income of its associate for the quarter and half year ended 30<sup>th</sup> September 2019, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations') as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter and half year ended 30<sup>th</sup> September 2018, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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 (the "Act") and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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. 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 specified under Sec 143(10) of the Act 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, as amended, to the extent applicable.

4. The Statement includes the result of the Associate namely LA OPALA RG LIMITED.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditors referred to in paragraph 6 below, 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 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 Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.






6. The consolidated unaudited financial results also includes the Group's share of net profit after tax of Rs. 1,154.90 lakhs & Rs. 2,091.02 lakhs and total comprehensive income of Rs. 853.64 lakhs & Rs. 1284.08 lakhs for the quarter ended 30<sup>th</sup> September 2019 & half year ended 30<sup>th</sup> September 2019 respectively, as considered in the consolidated unaudited financial results, in respect of one associate, whose financial results have not been reviewed by us. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

Place: Kolkata  
Date: 14.12.2019



**For S. N. ROY & COMPANY**  
**Chartered Accountant**  
Firm Registration No.- 313054E

  
**RANAJIT MAJUMDAR**  
**Partner**  
Membership no. 060098  
UDIN: **19060098AAAAFA8256**

**GENESIS EXPORTS LIMITED**  
REGD. OFFICE: 230A A.J.C BOSE ROAD, KOLKATA 700020  
CIN:L26919WB1981PLC033906

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2019**

	QUARTER ENDED			HALF YEAR	
	30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	Rs. in lacs				
<b>Revenue from operations</b>					
(a) Interest Income	-	-	-	-	-
(b) Dividend Income	20.06	13.47	8.57	33.53	10.40
(c) Rental Income	14.18	14.18	14.63	28.35	29.26
(d) Net gain on fair value changes	-89.08	46.80	47.98	-42.28	156.01
(e) Fees & Commission Income	1.56	2.51	2.24	4.08	5.17
(e) Others	-	-	-0.01	-	2.17
<b>(I) Total Revenue from Operations</b>	<b>-53.28</b>	<b>76.96</b>	<b>73.42</b>	<b>23.68</b>	<b>203.01</b>
(II) Other Income	5.00	-	0.57	5.00	1.28
<b>(III) Total Income (I+II)</b>	<b>-48.28</b>	<b>76.96</b>	<b>73.99</b>	<b>28.68</b>	<b>204.30</b>
<b>Expenses</b>					
(a) Finance Cost	0.00	0.00	0.00	0.00	0.00
(b) Employee Benefits Expenses	21.29	18.58	24.99	39.88	35.93
(c) Depreciation, amortization and impairment	4.12	4.08	4.35	8.19	8.65
(d) Other Expenses	12.62	12.71	12.11	25.32	25.36
<b>(IV) Total Expenses (IV)</b>	<b>38.03</b>	<b>35.37</b>	<b>41.45</b>	<b>73.40</b>	<b>69.95</b>
(V) Share of profit of Associate	1,154.90	936.12	983.50	2,091.02	1,645.23
<b>(VI) Profit/(loss) before exceptional items and tax (III-IV+V)</b>	<b>1,068.59</b>	<b>977.72</b>	<b>1,016.03</b>	<b>2,046.30</b>	<b>1,779.58</b>
(VII) Exceptional items	-	-	-	-	-
<b>(VIII) Profit/(loss) before tax (VI-VII)</b>	<b>1,068.59</b>	<b>977.72</b>	<b>1,016.03</b>	<b>2,046.30</b>	<b>1,779.58</b>
(IX) Tax Expense:					
(1) Current Tax	-	6.25	5.84	6.25	23.15
(2) Deferred Tax	-5.05	-5.51	-3.90	-10.56	-0.22
<b>Total tax expense (IX)</b>	<b>-5.05</b>	<b>0.74</b>	<b>1.94</b>	<b>-4.31</b>	<b>22.93</b>
<b>(X) Profit for the period (VIII-IX)</b>	<b>1,073.64</b>	<b>976.98</b>	<b>1,014.11</b>	<b>2,050.62</b>	<b>1,756.67</b>
<b>(XI) Other Comprehensive Income (net of tax) (including Share of Associates)</b>					
(i) Items that will not be reclassified to profit or loss	-414.79	-583.38	-550.57	-998.17	-1,666.65
(ii) Items that will be reclassified to profit or loss	-	-	-	-	-
<b>Other Comprehensive Income(i+ii)</b>	<b>-414.79</b>	<b>-583.38</b>	<b>-550.57</b>	<b>-998.17</b>	<b>-1,666.65</b>
<b>(XII) Total Comprehensive Income for the period (X+XI)</b>	<b>658.84</b>	<b>393.60</b>	<b>463.53</b>	<b>1,052.44</b>	<b>90.02</b>
<b>(XIII) Net Profit for the period attributable to</b>					
-Owners	1,073.64	976.98	1,014.11	2,050.62	1,756.67
-Non-controlling Interest	-	-	-	-	-
<b>(XIV) Other Comprehensive Income for the period attributable to</b>					
-Owners	-414.79	-583.38	-550.57	-998.17	-1,666.65
-Non-controlling Interest	-	-	-	-	-
<b>(XV) Total Comprehensive Income for the period attributable to</b>					
-Owners	658.84	393.60	463.53	1,052.44	90.02
-Non-controlling Interest	-	-	-	-	-
<b>(XVI) Earnings per equity share (not annualised) (Face value Rs 10)</b>					
Basic (Rs)	149.22	135.78	140.94	285.00	244.15
Diluted (Rs)	149.22	135.78	140.94	285.00	244.15

**NOTES:**

- The above unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board at its meeting held on 14th December 2019. The Statutory Auditors of the Company have carried out a "Limited Review" of the results for the three months and six month ended 30th September 2019
- The consolidated results include the financial results of an associate, namely La Opala RG Limited in which the company is holding 46.31% (45.68% during September 2018) of the share capital and voting power.
- The Company has adopted Indian Accounting Standard ('Ind AS') notified under section 133 of the Companies Act 2013 ('the Act') from 1 April 2019 and the effective date of such transition is 1 April 2018. Such transition has been carried out from the earlier Accounting Standards notified under the Act, read with relevant rules issued thereunder (collectively referred to as 'the Previous GAAP'). Accordingly, the financial results for the quarter and half year ended September 2019, September 2018 & June 2019 are Ind AS compliant. The impact of transition has been recorded in the opening reserves as at 1 April 2018 and the corresponding figures, presented in these results, have been restated / reclassified.
- The restated Ind AS consolidated results for the quarter and half year ended September 30, 2018 have not been subjected to limited review. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the Company's affairs.
- The Company's business activities falls within a single business segment i.e. investments and therefore, segment reporting in terms of Ind AS 108 on Operating Segment is not applicable.
- As required by paragraph 32 of Ind AS 101, net profit reconciliation is as under:

Particulars	For the quarter ended 30th September 2018 (Rs. In lacs)	For the half year ended 30th September 2018 (Rs. In lacs)
Profit after Tax as reported as per previous GAAP	1153.96	1871.67
Adjustments for:		
Fair Valuation of Mutual Funds (Net of tax)	1.65	18.23
Adjustments pertaining to Associates (Net of Tax)	-141.50	-133.24
<b>Profit after tax for the period under Ind AS</b>	<b>1014.11</b>	<b>1756.67</b>
Investments fair valued through other comprehensive income (net of tax)	-218.84	-326.78
Adjustments to other comprehensive income pertaining to Associates (net of tax)	-331.74	-1339.87
<b>Total Comprehensive Income for the period under Ind AS</b>	<b>463.53</b>	<b>90.02</b>

- The previous periods figures have been regrouped/rearranged wherever considered necessary, to make them comparable.
- The statement of Assets and Liabilities and cash flow statement are annexed herewith.

Date: 14th December, 2019  
Place: KOLKATA



By Order of the Board  
For Genesis Export Limited  
18/12/2019  
Director



**GENESIS EXPORTS LIMITED**  
**REGD. OFFICE: 230A A.J.C BOSE ROAD, KOLKATA 700020**  
**CIN:L26919WB1981PLC033906**

**UNAUDITED STATEMENT OF CONSOLIDATED ASSETS AND  
LIABILITIES AS ON 30TH SEPTEMBER 2019**

<b>8A Statement of Assets and Liabilities</b>		
	<b>Particulars</b>	<b>Rs. in lacs</b>
		<b>As at 30th September 2019</b>
	<b>ASSETS</b>	
(i)	<b>Financial Assets</b>	
(a)	Cash and Cash Equivalents	6.38
(b)	Bank Balance Other than (a) above	-
(c)	Trade Receivables	40.11
(d)	Other Receivables	-
(e)	Investments	30,300.04
(g)	Other Financial Assets	5.37
		<b>30,351.90</b>
(ii)	<b>Non-Financial Assets</b>	
(a)	Current Tax Assets (Net)	4.65
(b)	Deferred Tax Assets (Net)	19.75
(c)	Investment Property	327.54
(d)	Property, Plant & Equipment	0.44
(e)	Other Non-Financial Assets	1.24
		<b>353.62</b>
	<b>Total Assets (i+ii)</b>	<b>30,705.52</b>
	<b>LIABILITIES AND EQUITY</b>	
	<b>LIABILITIES</b>	
(i)	<b>Financial liabilities</b>	
(a)	Other Payables	-
	Total outstanding due of micro enterprises and small enterprises	-
	Total outstanding due of creditors other than micro enterprises and small enterprises	-
(b)	Deposits	3.60
(c)	Other Financial Liabilities	-
		<b>3.60</b>
(ii)	<b>Non-Financial Liabilities</b>	
(a)	Current Tax Liabilities (Net)	-
(b)	Provisions	-
(c)	Deferred Tax Liabilities (Net)	-
(d)	Other Non-Financial Liabilities	31.00
		<b>31.00</b>
(iii)	<b>Equity</b>	
(a)	Equity Share Capital	71.95
(b)	Other Equity	30,598.97
		<b>30,670.92</b>
	<b>Total Liabilities and Equity (i+ii+iii)</b>	<b>30,705.52</b>





# GENESIS EXPORTS LIMITED

## STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2019

(Rs. Lacs)

### 8B Consolidated Cash Flow Statement

Particulars		Half Year ended 30th September, 2019
		Unaudited
<b>A</b>	<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>	
	Net Profit Before Taxation and Extraordinary items	2,046.30
	Adjustment For:	
	Depreciation	8.19
	Provision/ Write Back of Provision for Doubtful Advances	(5.00)
	Net loss /(gain) on financial instruments measured at fair value	42.28
	Share of profit in Associate	(2,091.02)
	Dividend received on investment in Associate	612.59
	<b>Operating Profit before Working capital changes</b>	<b>613.35</b>
	Movements in Working Capital	
	(Increase)/Decrease in Loans & Advances	9.58
	Increase/(Decrease) in Trade & Other Payable	23.74
	(Increase)/Decrease in Trade Receivables	(29.33)
	<b>Cash Generated from Operation</b>	<b>617.33</b>
	Income Tax Paid (Net of Refunds)	(3.46)
	<b>Net Cash from Operating Activities</b>	<b>613.87</b>
<b>B</b>	<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>	
	Purchase of Investment	(3,526.02)
	Sale/Redemption of Investment	2,893.97
	<b>Net Cash used in Investing Activities</b>	<b>(632.05)</b>
<b>C</b>	<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>	
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(18.18)
	Cash and Cash Equivalent at the beginning of the Year	24.56
	<b>Cash and cash Equivalent at the end of the Year</b>	<b>6.38</b>
	<b>Components of Cash and Cash Equivalents as at</b>	<b>30th September 2019</b>
	Cash in Hand	0.01
	With Banks	6.37
		<b>6.38</b>

**Note:**

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7)- Statement of Cash Flow.

