

Genesis IBRC India Limited

(Formerly, 'SSK Lifestyles Limited')

CIN: L24100AP1992PLC107068

Regd. Off: Flat No: 401, VVN Residency, 40-A, Ashok Nagar, Eluru, Andhra Pradesh 534002

Tel: 08829-256599, Website: www.genesisiiil.com, Email: csgenesisiiil@gmail.com

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

14th November, 2023

Dear Sirs,

Sub: Un-audited financial results for the Quarter and Half year ended 30th September, 2023

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 30th September, 2023.
2. Copy of Limited Review Report on the financial results for the Quarter and Half year ended 30th September, 2023.
3. Statement of Assets and Liabilities for the Half year ended 30th September, 2023.
4. Cash flow statement for the Half year ended 30th September, 2023

This is for your information and records.

Thanking You,

For, **Genesis IBRC India Limited**

M.V.R.L Subramanyeswararao
Company Secretary & Compliance officer

Genesis IBRC India Limited (Formerly, 'SSK Lifestyles Limited')

CIN:L24100AP1992PLC107068

Un audited Financial Results for the Quarter ended 30-09-2023

Amounts in Lakhs except EPS

S.No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		30.09.2023 Unaudited	31.06.2023 Unaudited	30.09.2022 UnAudited	30.09.2023 Unaudited	30.09.2022 UnAudited	31.03.2023 Audited
1	Income from operations						
	a) Income from operations	-	-	-	-	-	-
	b) Other operating income	-	-	-	-	-	-
	Total Income from operations (net)	-	-	-	-	-	-
2	Expenses						
	a) Employee benefits expense	1.05	0.70	0.50	1.75	0.50	1.43
	b) Finance Cost	-	-	-	-	-	-
	c) Depreciation	-	-	-	-	-	-
	d) Other expenses	1.11	5.53	0.87	6.64	5.48	12.31
	Total Expenses	2.16	6.23	1.37	8.39	5.98	13.74
3	Profit / (Loss) Before Tax	(2.16)	(6.23)	(1.37)	(8.39)	(5.98)	(13.74)
4	Tax Expenses						
	Current Tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
5	Net Profit / (Loss) for the period	(2.16)	(6.23)	(1.37)	(8.39)	(5.98)	(13.74)
6	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 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	-	-	-	-	-	-
7	Total other comprehensive income, net of tax	-	-	-	-	-	-
8	Total comprehensive income for the period	(2.16)	(6.23)	(1.37)	(8.39)	(5.98)	(13.74)
	Paid-up Equity Share Capital (Rs.10/- per Equity Share)	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
	Other Equity	-	-	-	-	-	(417.47)
9	Earning per Share (Par value Rs.10/- each)						
	a) Basic (Not Annualised for the Quarter and Half year)	(0.02)	(0.05)	(0.01)	(0.06)	(0.05)	(0.11)
	b) Diluted (Not Annualised for the Quarter and Half year)	(0.02)	(0.05)	(0.01)	(0.06)	(0.05)	(0.11)

Notes :

- The unaudited interim condensed financial statements for the Quarter and Half year ended 30th September 2023 have been taken on record by the Board of Directors at its meeting held on 14th November 2023. The information presented above is extracted from the unaudited interim condensed financial statements. The interim condensed 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.
- The Company operates in a single segment and the results pertain to a single segment.
- Above financial results recommended by the audit committee and approved by the board of directors in their meeting held on 14th November, 2023
- The IND-AS financial results were reviewed by the statutory auditors as per Regulation 33 of SEBI (ICDR) Regulations,
- Above results are available on BSE Ltd and Company website

For and On Behalf of
Genesis IBRC India Limited
(Formerly, 'SSK Lifestyles Limited')

K Balakrishna
Dendujuru
534432
Whole Time Director
DIN 09220541



Place : Hyderabad
Date: 14-11-2023

Genesis IBRC India Limited (Formerly, 'SSK Lifestyles Limited')

CIN: L24100AP1992PLC107068

Balance Sheet as at 30th sep 2023

All the Amt's in lakhs Unless Specified

Particulars	30th sept 2023	March 31, 2023
<u>I. ASSETS</u>		
(1) Non-current assets		
(a) Property, Plant and Equipment	-	-
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Other assets	-	-
(e) Financial Assets		
(i) Investments	-	-
(f) Deferred tax assets (net)	-	-
(g) Other non-current assets	-	-
Total non current assets	-	-
(2) Current Assets		
(a) Financial Assets		
(i) Trade receivables	-	0.00
(ii) Cash and cash equivalents	3.29	0.71
(iii) Loans and advances	426.22	436.61
(b) Other current assets	460.34	459.49
Total current assets	889.84	896.80
TOTAL ASSETS	889.84	896.80
<u>II. EQUITY AND LIABILITIES</u>		
(1) Equity		
(a) Equity share capital	1,300.00	1,300.00
(b) Other equity	(425.86)	(417.47)
Total equity	874.14	882.53
(3) Non current liabilities		
(a) Financial liabilities		
(i) Other financial liabilities	-	-
(b) Deferred tax liability	-	-
(c) Provisions	-	-
(d) Other liabilities	-	-
Total Non Current Liabilities	-	-
(4) Current liabilities		
(a) Financial liabilities		
(i) Trade payables	3.69	3.77
(ii) Other financial liabilities	-	-
(b) Other current liabilities	12.01	10.50
(c) Short-term provisions	-	-
(d) Liabilities for current tax (net)	-	-
Total Current liabilities	15.71	14.28
TOTAL EQUITY AND LIABILITIES	889.84	896.80

K. Balakrishna
 Genesis IBRC India Limited
 Denduluru
 534432

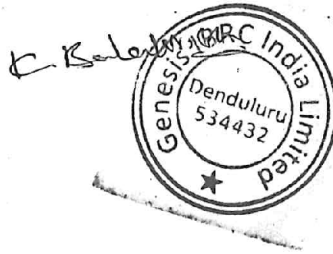
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Cash flow statement for the quarter ended 30th september2023

All the Amt's in lacs Unless Specified

Particulars	30th september 2023	March 31st 2022
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Net profit before taxation, and extraordinary items	(8.39)	(13.74)
Adjusted for :		
Loss on sale of Investment	-	-
Interest Income	-	-
Depreciation	-	-
Operating profits before working capital changes	(8.39)	(13.74)
Changes in current assets and liabilities		
Loans and advances	10.39	4.34
Other Current assets	(0.85)	-
Borrowings	-	-
Other Non Current assets	-	(0.92)
Trade Payables	(0.08)	-
Other current Liabilities	1.51	1.12
Cash generated from operations	2.58	(9.20)
Income tax paid	-	-
Cash used(-)/(+)generated from operating activities (a)	2.58	(9.20)
B. CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Investment	-	-
Interest Income	-	-
Cash used(-)/(+)generated in investing activities (b)	-	-
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Changes in Share Capital	-	-
Changes in Borrowings	-	8.52
Interest paid	-	-
Cash used(-)/(+)generated in financing activities (c)	-	8.52
Net increase(+)/decrease (-) in cash and cash equivalents (a+b+c)	2.58	(0.68)
Cash and cash equivalents at the beginning of the year	0.71	1.38
Cash and cash equivalents at the end of the year	3.29	0.71
Reconciliation of cash and cash equivalents		
Balances with banks	3.15	0.57
Cash-in-hand	0.14	0.14
Cash and Cash Equivalent as per Cash Flow Statement	3.29	0.71





RAMASAMY KOTESWARA RAO AND CO LLP
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Quarter and half-yearly ended Unaudited Financial Results of Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**To The Board of Directors of
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 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.

This statement, which is the responsibility of the Company's Management and approved by the Company's 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 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.

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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ramasamy Koteswara Rao and Co LLP,
Chartered Accountants
Firm Registration Number: 010396S/S200084



M. Krishna Reddy

Place: Hyderabad
Date: 14-11-2023

(Murali Krishna Reddy Telluri)
Partner

Membership No.223022
UDIN: 23223022BGQJWB2878