

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.genesisil.com, Email: csgenesisil@gmail.com

To
The Corporate Relations Department
BSE Limited
P.J. Towers, Dalal Street,
Mumbai-400001.

Date: 14.11.2024

Dear Sir/Madam,

Sub: Submission of Unaudited Financial Results for the second quarter and half year ended as per the provisions of SEBI (LODR) Regulations, 2015-reg.

Ref: BSE Scrip Code: 514336

With reference to the subject cited above, please find enclosed herewith the following documents in terms of Regulation 33 of SEBI (LODR) Regulations, 2015:

1. Approved the Un-Audited financial statements for the Second Quarter and Half Year ended on 30th September, 2024.
2. Took note of the Limited Review Report on Un-Audited Financial Results for the second quarter and half year ended on 30th September, 2024 by the Statutory Auditors of the Company.

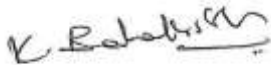
The meeting commenced at 06:00 P.M. and concluded at 07:00 P.M.

This is for your information and necessary records

Thanking you,

Yours faithfully,

For **Genesis IBRC India Ltd**



Balakrishna Koppula

Whole-Time Director

DIN: 09220541

Genesis IBRC India Limited (Formerly, 'SSK Lifestyles Limited')
CIN: L24100AP1992PLC107068
Unaudited Financial Results for the Quarter and half-year ended 30-09-2024

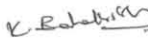
(All amounts in Lakhs unless otherwise specified)

S.No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
1	Income from operations						
	a) Income from operations	-	-	-	-	-	-
	b) Other income	366.72	-	-	366.72	-	-
	Total Income from operations (net)	366.72	-	-	366.72	-	-
2	Expenses						
	a) Employee benefits expense	1.05	1.05	1.05	2.10	1.75	3.85
	b) Finance Cost	-	-	-	-	-	-
	c) Depreciation	-	-	-	-	-	-
	d) Other expenses	0.76	8.52	1.11	9.28	6.64	375.90
	Total Expenses	1.81	9.57	2.16	11.38	8.39	379.75
3	Profit / (Loss) Before Tax	364.91	(9.57)	(2.16)	355.34	(8.39)	(379.75)
4	Tax Expenses						
	Current Tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
5	Net Profit / (Loss) for the period	364.91	(9.57)	(2.16)	355.34	(8.39)	(379.75)
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	364.91	(9.57)	(2.16)	355.34	(8.39)	(379.75)
	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	-	-	-	-	-	(797.22)
9	Earning per Share (Par value Rs.10/- each)						
	a) Basic	2.81	(0.07)	(0.02)	2.73	(0.06)	(2.92)
	b) Diluted	2.81	(0.07)	(0.02)	2.73	(0.06)	(2.92)
					Not annualised		Annualised

Notes :

- The above 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 above Financial Results have been Reviewed by the audit committee are considered and approved by the Board of Directors at its meeting held on November 14, 2024.
- 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.
- No material adjustments were made in the results for the current quarter/year which pertain to earlier periods/year. Hence, the figures have not been regrouped or reclassified.

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



K Balakrishna
Whole Time Director
DIN: 09220541

Place : Hyderabad
Date: November 14, 2024

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

CIN: L24100AP1992PLC107068

Unaudited Balance Sheet as at 30th September 2024

(All amounts in Lakhs unless otherwise specified)

Particulars	As at 30th September, 2024	As at 31st March, 2024
<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	-	-
(ii) Cash and cash equivalents	0.31	0.60
(iii) Loans and advances	366.72	-
(b) Other current assets	516.11	520.27
Total current assets	883.14	520.87
TOTAL ASSETS	883.14	520.87
<u>II. EQUITY AND LIABILITIES</u>		
(1) Equity		
(a) Equity share capital	1,300.00	1,300.00
(b) Other equity	(441.88)	(797.22)
Total equity	858.12	502.78
(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	8.92	3.77
(ii) Other financial liabilities	-	-
(b) Other current liabilities	16.10	14.32
(c) Short-term provisions	-	-
(d) Liabilities for current tax (net)	-	-
Total Current liabilities	25.02	18.09
TOTAL EQUITY AND LIABILITIES	883.14	520.87

K. Balakrishna

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

CIN:L24100AP1992PLC107068

Statement of unaudited cash flows for the half year ended September 30, 2024

(All amounts in Lakhs unless otherwise specified)

Particulars	Half year ended 30 September, 2024	Year ended 31 March, 2024
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Net profit before taxation, and extraordinary items	355.34	(379.75)
Adjusted for :		
Loss on sale of Investment	-	-
Interest Income	-	-
Depreciation	-	-
Operating profits before working capital changes	355.34	(379.75)
Changes in current assets and liabilities		
Loans and advances	(366.72)	436.61
Other Current assets	4.16	(60.78)
Borrowings	-	-
Other Non Current assets	-	-
Trade Payables	5.15	3.81
Other current Liabilities	1.78	-
Cash generated from operations	(0.29)	(0.11)
Income tax paid	-	-
Cash used(-)/(+)generated from operating activities (a)	(0.29)	(0.11)
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	-	-
Interest paid	-	-
Cash used(-)/(+)generated in financing activities (c)	-	-
Net increase(+)/decrease (-) in cash and cash equivalents (a+b+c)	(0.29)	(0.11)
Cash and cash equivalents at the beginning of the year	0.60	0.71
Cash and cash equivalents at the end of the year	0.31	0.60
Reconciliation of cash and cash equivalents		
Balances with banks	0.17	0.46
Cash-in-hand	0.14	0.14
Cash and Cash Equivalent as per Cash Flow Statement	0.31	0.60

K. Balakrishna

Independent Auditor's Review Report on the Quarterly and Half-year 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**

1. We have reviewed the accompanying statement of unaudited financial results of Genesis IBRC India Limited (the "Company") for the quarter and six months ended 30 September 2024 (the "Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. 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 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 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.



4. Based on our review conducted as above, 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 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 the Listing Regulations, 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

ICAI Firm Registration Number: 010396S/S200084



(Murali Krishna Reddy Telluri)

Partner

Membership. No. 223022

UDIN: 24223022BKASAH9572



Date: 14-11-2024

Place: Hyderabad