

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

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

13th November, 2021

Dear Sirs,

Sub: Un-audited financial results for the Quarter & Half year ended 30th September, 2021

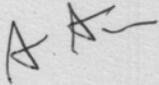
Ref: Scrip Code: 514336 (Genesis IBRC India Ltd)

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, 2021.
2. Statement of Assets and Liabilities as on 30th September, 2021
3. Cash flow statement as on 30th September, 2021
4. Copy of Limited Review Report on the financial results for the Quarter and Half year ended 30th September, 2021.

This is for your information and records.

Thanking You,
For, Genesis IBRC India Limited



Ashok Amara
Company Secretary & Compliance officer

Amounts in Lakhs except EPS

S.No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		30.09.2021 Unaudited	30.06.2021 Unaudited	30.09.2020 Unaudited	30.09.2021 Un-Audited	30.09.2020 Un-Audited	31.03.2021 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	1.05	-	2.10	-	4.20
	b) Finance Cost	-	-	-	-	-	-
	c) Depreciation	-	-	-	-	-	-
	d) Other expenses	0.58	4.66	0.58	5.24	5.21	7.43
	Total Expenses	1.63	5.71	0.58	7.34	5.21	11.63
3	Profit / (Loss) Before Tax	(1.63)	(5.71)	(0.58)	(7.34)	(5.21)	(11.63)
4	Tax Expenses						
	Current Tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
5	Net Profit / (Loss) for the period	(1.63)	(5.71)	(0.58)	(7.34)	(5.21)	(11.63)
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	(1.63)	(5.71)	(0.58)	(7.34)	(5.21)	(11.63)
	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	-	-	-	-	-	-
9	Earning per Share (Par value Rs.10/- each)						
	a) Basic	(0.0126)	(0.04)	(0.0045)	(0.06)	(0.04)	(0.09)
	b) Diluted	(0.0126)	(0.04)	(0.0045)	(0.06)	(0.04)	(0.09)

Notes :

- The unaudited interim condensed financial statements for the half year ended 30th sept, 2021 have been taken on record by the Board of Directors at its meeting held on 13th November 2021. 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.
- 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 above unaudited financial results recommended by the Audit committee and approved by the Board of directors at their meeting held on 13.11.2021
- The Ind As financial results are reviewed by the statutory auditors of the company as per regulation 33 of SEBI (LODR) Regulations 2015

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

K. Balakrishna

K Balakrishna

Whole Time Director (DIN: 09220541)

Place : Hyderabad

Date 13-11-2021

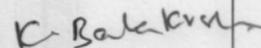
Genesis IBRC India Limited (Formerly, 'SSK Lifestyles Limited')

CIN:L24100AP1992PLC107068

Unaudited Statement of Assets & Liabilities as at 30th sept2021

Amounts in Lakhs

Particulars	September 30, 2021	March 31, 2021
<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	4.34	4.34
(ii) Cash and cash equivalents	3.35	0.89
(iii) Loans and advances	447.57	457.39
(b) Other current assets	458.40	457.67
Total current assets	913.66	920.29
TOTAL ASSETS	913.66	920.29
<u>II. EQUITY AND LIABILITIES</u>		
(1) Equity		
(a) Equity share capital	1,300.00	1,300.00
(b) Other equity	(399.41)	(392.07)
Total equity	900.59	907.93
(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	3.77	3.77
(ii) Other financial liabilities	-	-
(b) Other current liabilities	9.30	8.59
(c) Short-term provisions	-	-
(d) Liabilities for current tax (net)	-	-
Total Current liabilities	13.08	12.36
TOTAL EQUITY AND LIABILITIES	913.66	920.29

For and on behalf of the Board of
Directors


K Balakrishna
Whole time Director
DIN 09220541

Place: Hyderabad
Date: November 13th, 2021

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

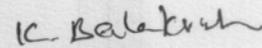
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Cash flow statement for the period ended 30th September 2021

Amount in Lakhs

Particulars	As at 9/30/2021	As at 31.03.2021
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Net profit before taxation, and extraordinary items	(7.34)	(11.63)
Adjusted for :		
Loss on sale of Investment	-	-
Interest Income	-	-
Depreciation	-	-
Operating profits before working capital changes	(7.34)	(11.63)
Changes in current assets and liabilities		
Trade Receivables	0.00	-
Other Current assets	-	-
Borrowings	9.82	12.03
Other Non Current assets	(0.73)	(0.83)
Trade Payables	-	-
Other current Liabilities	0.72	0.37
Cash generated from operations before tax	2.46	(0.06)
Income tax paid	-	-
Cash used(-)/(+)generated from operating activities (a)	2.46	(0.06)
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)	2.46	(0.06)
Cash and cash equivalents at the beginning of the year	0.89	0.95
Cash and cash equivalents at the end of the year	3.35	0.89
Reconciliation of cash and cash equivalents		
Balances with banks	3.21	0.75
Cash-in-hand	0.14	0.14
Cash and Cash Equivalent as per Cash Flow Statement	3.35	0.89

For and on behalf of the Board of Directors



K Balakrishna
Whole time Director
DIN 09220541

Place: Hyderabad
Date: 13-11-2021



RAMASAMY KOTESWARA RAO AND CO LLP
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Quarterly and Half year 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').**

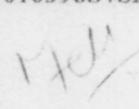
We have reviewed the accompanying statement of unaudited financial results of **Genesis IBRC India Limited (Formerly, 'SSK Lifestyles Limited')** (the "Company") for the quarter and six months ended September 30, 2021 (the "Statement") attached herewith, being submitted by the company pursuant to the 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
FRN.No. 010396S /S200084


Murali Krishna Reddy Telluri
Partner

Membership No: 223022
UDIN: 21223022AAAATB1098

Place: Hyderabad
Date: 13-11-2021