

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

14th November, 2022

Dear Sirs,

Sub: Un-audited financial results for the Quarter & Half year ended 30th September, 2022

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, 2022.
2. Statement of Assets and Liabilities as on 30th September, 2022
3. Cash flow statement as on 30th September, 2022
4. Copy of Limited Review Report on the financial results for the Quarter and Half year ended 30th September, 2022.

This is for your information and records.

Thanking You,
For, Genesis IBRC India Limited


K. Balakrishna
Whole Time Director



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

CIN:L24100AP1992PLC107068

Un audited Financial Results for the Half year ended 30-09-2022

S.No.	Particulars	Amounts in Lakhs except EPS					
		Quarter Ended		Half year Ended		Year Ended	
		30.09.2022 Unaudited	30.06.2022 Unaudited	30.09.2021 Unaudited	30.09.2021 Audited	31.03.2022 Audited	
1	Income from operations						
	a) Income from operations	-	-	-	-	-	
	b) Other operating income	-	-	-	-	-	
	Total Income from operations (net)						
2	Expenses						
	a) Employee benefits expense	0.50	-	1.05	0.50	2.10	
	b) Finance Cost	-	-	-	-	-	
	c) Depreciation	-	-	-	-	-	
	d) Other expenses	0.87	4.61	0.58	5.48	7.47	
	Total Expenses	1.37	4.61	1.63	5.98	11.67	
3	Profit / (Loss) Before Tax	(1.37)	(4.61)	(1.63)	(5.98)	(11.67)	
4	Tax Expenses						
	Current Tax	-	-	-	-	-	
	Deferred tax	-	-	-	-	-	
5	Net Profit / (Loss) for the period	(1.37)	(4.61)	(1.63)	(5.98)	(11.67)	
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	(1.37)	(4.61)	(1.63)	(5.98)	(11.67)	
	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	
	Other Equity	-	-	-	-	-	
9	Earning per Share (Par value Rs.10/- each)						
	a) Basic	(0.01)	(0.04)	(0.01)	(0.05)	(0.09)	
	b) Diluted	(0.01)	(0.04)	(0.01)	(0.05)	(0.09)	

Notes :

- The above unaudited financial results for the Quarter and Half year ended September 30th, 2022 are prepared in accordance with Indian Accounting Standards ("IND AS") prescribed under section 133 of the companies act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended. The same were, as reviewed and recommended by the Audit Committee, considered and approved by the Board of Directors at its meeting held on 14th November, 2022.
- Above Financial results are reviewed by the statutory auditors of the company as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015
- The Entire operations of the company relate to only one segment hence segmental reporting as per Ind AS 108 is not made
- Figures of the earlier period, wherever necessary, have been regrouped and rearranged to confirm to those of the current period
- The Financial results for Quarter and Half year ended September 30th, 2022 are also available on the portal of BSE Ltd and on the Company website.

Place: Hyderabad

Date: 14-11-2022

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



K. Balakrishna
 Whole Time Director
 DIN 09220541

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

CIN: L24100AP1992PLC107068

Balance Sheet as at 30th September 2022

All the Amt's in lakhs Unless Specified

Particulars	Notes	September 30, 2022	March 31, 2022
I. ASSETS			
(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		0.72	1.38
(iii) Loans and advances		439.21	445.13
(b) Other current assets		459.30	458.57
Total current assets		903.58	909.42
TOTAL ASSETS		903.58	909.42
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity share capital		1,300.00	1,300.00
(b) Other equity		(409.71)	(403.73)
Total equity		890.29	896.27
(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		3.89	3.77
(ii) Other financial liabilities		-	-
(b) Other current liabilities		9.40	9.38
(c) Short-term provisions		-	-
(d) Liabilities for current tax (net)		-	-
Total Current liabilities		13.29	13.15
TOTAL EQUITY AND LIABILITIES		903.58	909.42
Notes forming part of the financial statements			



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

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Cash flow statement for the period ended 30th september 2022

All the Amt's in lacs Unless Specified

Particulars	30th September 2022	March 31st 2022
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Net profit before taxation, and extraordinary items	(5.98)	(11.67)
Adjusted for :		
Loss on sale of Investment	-	-
Interest Income	-	-
Depreciation	-	-
Operating profits before working capital changes	(5.98)	(11.67)
Changes in current assets and liabilities		
Trade Receivables	-	-
Other Current assets	-	-
Borrowings	-	-
Other Non Current assets	(0.73)	(0.90)
Trade Payables	0.11	-
Other current Liabilities	0.02	0.80
Cash generated from operations	(6.58)	(11.77)
Income tax paid	-	-
Cash used(-)/(+)generated from operating activities (a)	(6.58)	(11.77)
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	5.92	12.26
Interest paid	-	-
Cash used(-)/(+)generated in financing activities (c)	5.92	12.26
Net increase(+)/decrease (-) in cash and cash equivalents (a)	(0.66)	0.50
Cash and cash equivalents at the beginning of the year	1.38	0.89
Cash and cash equivalents at the end of the year	0.72	1.38
Reconciliation of cash and cash equivalents		
Balances with banks	0.58	1.24
Cash-in-hand	0.14	0.14
Cash and Cash Equivalent as per Cash Flow Statement	0.72	1.38





RAMASAMY KOTESWARA RAO AND CO LLP
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Half Yearly Unaudited Financial Results of the Genesis IBRC India Limited (Formerly, 'SSK Lifestyles Limited') pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

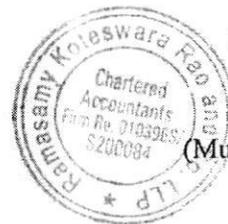
To
The Board of Directors
Genesis IBRC India Limited (Formerly, 'SSK Lifestyles Limited')

1. 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 September 30, 2022 and the year-to-date results for the period April 01, 2022 to September 30, 2022 ('the statement') attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
2. This statement has been prepared by the Company's Management 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 there under and other recognized accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.
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 misstatements. A review 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 and procedures performed as stated in paragraph 3 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 Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of 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

FRN.No.010396S/S200084



(Murali Krishna Reddy Telluri)

Partner

Membership No: 223022

UDIN: 22223022BCZVSI9537

Place: Hyderabad

Date: 14-11-2022