

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

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

13th February, 2024

Dear Sirs,

Sub: Un-audited financial results for the Quarter and Nine Months ended 31st December, 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 Nine Months ended 31st December, 2023.
2. Copy of Limited Review Report on the financial results for the Quarter and Nine Months ended 31st December, 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
Unaudited Financial Results for the Quarter and Nine months ended December 31,2023

S.No.	Particulars	Quarter Ended			Nine months Ended		Amounts in Lakhs except EPS
		31.12.2023 Unaudited	30.09.2023 Unaudited	31.12.2022 Unaudited	31.12.2023 Unaudited	31.12.2022 Unaudited	Year Ended 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	1.05	0.93	2.80	1.43	1.43
	b) Finance Cost	-	-	-	-	-	-
	c) Depreciation	-	-	-	-	-	-
	d) Other expenses	1.40	1.11	1.41	8.04	6.89	12.31
	Total Expenses	2.45	2.16	2.34	10.84	8.32	13.74
3	Profit / (Loss) Before Tax	(2.45)	(2.16)	(2.34)	(10.84)	(8.32)	(13.74)
4	Tax Expenses						
	Current Tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
5	Net Profit / (Loss) for the period	(2.45)	(2.16)	(2.34)	(10.84)	(8.32)	(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	(2.45)	(2.16)	(2.34)	(10.84)	(8.32)	(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	(0.02)	(0.02)	(0.02)	(0.08)	(0.06)	(0.11)
	b) Diluted	(0.02)	(0.02)	(0.02)	(0.08)	(0.06)	(0.11)

- Notes :**
- The unaudited interim condensed financial statements for the quarter and nine months ended 31st December 2023 have been taken on record by the Board of Directors at its meeting held on 13th February 2024. 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 13th February, 2024
 - 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
 K Balakrishna
 Whole Time Director
 DIN 09220541

Place : Hyderabad
 Date: 13-02-2024





RAMASAMY KOTESWARA RAO AND CO LLP
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Nine-months Unaudited Standalone 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 (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 and nine months ended December 31st, 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.
2. 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.
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 (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 specified under section 143(10) of Companies Act, 2013 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 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: 13-02-2024

Murali Krishna Reddy Telluri
Partner
Membership No. 223022

UDIN: 24223022BKARIP6045