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.genesisiil.com, Email: csgenesisiil@gmail.com

To
The Department of Corporate Services
BSE Limited
P J Towers, Dalal Street, Fort

31st January, 2023

Dear Sirs,

MUMBAI- 400 001

Sub: Un-audited financial results for the Third Quarter & Nine months ended 31st December, 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 third Quarter and nine months ended 31st December, 2022.
- 2. Copy of Limited Review Report on the financial results for the third Quarter and nine months ended 31st December, 2022.

This is for your information and records.

Thanking You, For, Genesis IBRC India Limited

K.Balakrishna Whole Time Director

Genesis IBRC India Limited (Formerly, 'SSK Lifestyles Limited') CIN:L24100AP1992PLC107068

Un audited Financial Results for the Quarter & Nine Months ended 31-12-2022

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			Quarter Ended		Nine Months ended	ths ended	Year Ended
S.No.	Particulars	31.12.2022 Unaudited	30.09.2022 Unaudited	31.12.2021 Audited	31.12.2022 Unaudited	31.12.2021 Audited	31.03.2022 Audited
_	Income from operations						
	a) Income from operations		ř	T			1
	b) Other operating income		•	-			•
	Total Income from operations (net)	1	ı	ţ			1
7	Expenses						
	a) Employee benefits expense	0.93	0.50	1.05	1.43	3.15	4.20
	b) Finance Cost		•	ţ		1	
	c) Depreciation		î			ī	ř
	d) Other expenses	1.41	0.87	0.73	68.9	5.97	7.47
	Total Exnenses	2.34	1.37	1.78	8.32	9.12	11.67
65	Profit / (Loss) Before Tax	(2.34)	(1.37)	(1.78)	(8.32)	(9.12)	(11.67)
4	Tax Expenses						
	Current Tax	1	•		Ĭ.	-	•
	Deferred tax	ı	-		ī	r	
S	Net Profit / (Loss) for the period	(2.34)	(1.37)	(1.78)	(8.32)	(9.12)	(11.67)
9	Other comprehensive income						
	A (i) Items that will not be reclassified to profit or loss			•	•	1	•
	(ii) Income tax relating to items that will not be reclassified to profit or loss		•	1	ı	1	•
	B (i) Items that will be reclassified to profit or loss	t	1	1	•	E.	d.
	(ii) Income tax relating to items that will be reclassified to profit or loss						
7	Total other comprehensive income, net of tax	i	į	Ţ	•	ı	,
∞	Total comprehensive income for the period	(2.34)	(1.37)	(1.78)	(8.32)	(9.12)	(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	1,300.00
	Other Equity	ı	J	•		į	
6	Earning per Share (Par value Rs.10/- each)						,
	a) Basic	(0.02)	(0.01)	(0.01)	(90.0)	(0.07)	(0.09)
	b) Diluted	(0.02)	(0.01)	(0.01)	(0.06)	(0.07)	(0.09)

The unaudited interim condensed financial statements for the Quarter and Nine Months ended 31st December, 2022 have been taken on record by the Board of Directors at its meeting held on 31st January, 2023. The information presented above is extracted from the unaudited interim condensed financial statements. The interim condensed financial statements appropriate from 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) Amendment Rules, 2016.

- Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period. 7 6 4 5 9
 - 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 31st January, 2023 Above 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

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

K Balakrishna Whole Time Direct DIN 09220541 Kolos J

> Place: Hyderabad Date: 31-01-2023

RAMASAMY KOTESWARA RAO AND CO LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly 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 December 31st, 2022 and the year-to-date results for the period April 01, 2022 to December 31st, 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 N.No.010396S/S200084

Krishna Reddy Telluri)

Partner

Membership No: 223022 UDIN: 23223022BGQJJG3078

Place: Hyderabad Date: 31-01-2023