

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.genesisiiil.com, Email: csgenesisiiil@gmail.com

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

Date: 14.02.2025

Dear Sir/Madam,

Sub: Submission of Unaudited Financial Results for the third quarter 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 ended on 31st December, 2024.
2. Took note of the Limited Review Report on Un-Audited Financial Results for the third quarter ended on 31st December, 2024 by the Statutory Auditors of the Company.

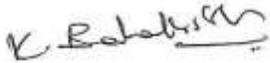
The meeting commenced at 01:30 P.M. and concluded at 01:55 P.M.

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
CIN: L24100AP1992PLC107068
Registered office: Flat No: 401, VVN Residency, 40-A, Ashok Nagar, Eluru, Andhra Pradesh 534002
Statement of Unaudited Financial Results for the Quarter and Nine months ended December 31st, 2024

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

Sl.No	Particulars	Quarter ended			Nine Months Ended		Year ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations (net)	-	-	-	-	-	-
	(b) Other Income	-	366.72	-	366.72	-	-
	Total Income	-	366.72	-	366.72	-	-
2	Expenses						
	a) Cost of material consumed	-	-	-	-	-	-
	b) Purchase of Stock in trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, Work in progress	-	-	-	-	-	-
	d) Employee benefit expenses	1.50	1.05	1.05	3.60	2.80	3.85
	e) Finance Cost	-	-	-	-	-	-
	f) Depreciation	-	-	-	-	-	-
	g) Other expenses	1.15	0.76	1.40	10.42	8.04	375.90
	Total Expenses	2.65	1.81	2.45	14.02	10.84	379.75
3	Profit Before Tax (1-2)	(2.65)	364.91	(2.45)	352.69	(10.84)	(379.75)
4	Tax Expense						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	-
5	Net Profit/(Loss) for the Period (3-4)	(2.65)	364.91	(2.45)	352.69	(10.84)	(379.75)
6	Other Comprehensive Income/Loss						
	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	-	-	-	-	-	-
7	Total Comprehensive Income net of taxes (5+6)	(2.65)	364.91	(2.45)	352.69	(10.84)	(379.75)
8	Paid up equity share capital (Face Value: ₹10/- each)	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
9	Total Other Equity						(797.22)
10	Earnings per share (EPS) (Face Value: ₹10/- each)						
	a) Basic (₹)	(0.02)	2.81	(0.02)	2.71	(0.08)	(2.92)
	b) Diluted (₹)	(0.02)	2.81	(0.02)	2.71	(0.08)	(2.92)

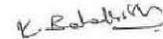
Not Annualized Annualized

Notes:

- The above statement of unaudited financial results 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 Unaudited Financial Results have been Reviewed by the audit committee are considered and approved by the Board of Directors at its meeting held on 14th February 2025.
- 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.
- The results for the quarter ended 31st December, 2024 are also available on Bombay stock Exchange website, and on the company's website www.genesisibrc.com
- 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.

Date: 14th February 2025
Place: Hyderabad

For and on behalf of
Genesis IBRC India Limited



K. Balakrishna
Whole Time Director
DIN: 09220541

Genesis IBRC India Limited
 CTIN: L24100AP1992PLC107068
 Balance Sheet as at December 31st, 2024

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

Particulars	Note No.	As at December 31, 2024	As at March 31, 2024
I. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment		-	-
(b) Deferred tax assets (net)		-	-
(c) Other non-current assets		-	-
Total non current assets		-	-
(2) Current Assets			
(a) Financial Assets			
(i) Trade receivables		-	-
(ii) Cash and cash equivalents		0.93	0.60
(iii) Loans & advances		366.72	-
(b) Other current assets		516.22	520.27
Total current assets		883.86	520.87
TOTAL ASSETS		883.86	520.87
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity share capital		1,300.00	1,300.00
(b) Other equity		-444.53	-797.22
Total equity		855.47	502.78
(2) Current liabilities			
(a) Financial liabilities			
(i) Trade payables		-	-
- Outstanding dues to micro and small enterprises		-	-
- Outstanding dues to other than micro and small enterprises		5.52	3.77
(b) Other current liabilities		22.87	14.32
Total Current Liabilities		28.39	18.09
TOTAL EQUITY AND LIABILITIES		883.86	520.87

K. Babu

Genesis IBRC India Limited
CIN: L24100AP1992PLC107068

Statement of Profit & Loss Account for the year ended

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

Sl.No	Particulars	For the nine months ended 31-12-2024	For the year ended 31-03-2024
1	<u>Income</u>		
	(a) Revenue from operations (net)	-	-
	(b) Other Income	366.72	-
	Total Income	366.72	-
2	<u>Expenses</u>		
	a) Cost of material consumed	-	-
	b) Purchase of Stock in trade	-	-
	c) Changes in inventories of finished goods, Work in progress	-	-
	d) Employee benefit expenses	3.60	3.85
	e) Finance Cost	-	-
	f) Depreciation	-	-
	g) Other expenses	10.42	375.90
	Total Expenses	14.02	379.75
3	Profit Before Tax (1-2)	352.69	-379.75
4	<u>Tax Expense</u>		
	a) Current tax	-	-
	b) Deferred tax	-	-
5	Net Profit/(Loss) for the Period (3-4)	352.69	-379.75
6	<u>Other Comprehensive Income/Loss</u>		
	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	-	-
7	Total Comprehensive Income net of taxes (5+6)	352.69	-379.75
8	Earnings per share (EPS) (Face Value: ₹10/- each)		
	a) Basic (₹)	2.71	-2.92
	b) Diluted (₹)	2.71	-2.92

K. Rajakumar

Independent Auditor's Review Report on the Quarter and Nine Months Ended 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

To the Board of Directors of 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 nine months ended December 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 the 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 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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 & Co LLP**

Chartered Accountants

ICAI Firm Registration No. 010396S/S200084



C V Koteswara Rao

Partner

Membership No. 028353

UDIN: 25028353BMGNOM7237

Place: Hyderabad

Date: 14-02-2025