

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

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

Date: 29.05.2025

Dear Sir/Madam,

Sub: Submission of Audited Financial Results, Statement of Assets & Liabilities and Cash Flow Statements etc., 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 Audited financial statements for the Fourth Quarter and Financial Year ended on 31st March, 2024.
2. Approved Statement of Assets and Liabilities as at 31st March, 2025.
3. Approved Cash flow statements for the year ended on 31st March, 2025.
4. Took note of the Auditor's Report on Quarterly and Year to Date Financial Results of the Company.
5. Declaration pursuant to SEBI circular no: CIR/CFD/CMD/56/2016 dated 27th May, 2016.

The meeting commenced at 09:00 P.M. and concluded at 09:50 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 Audited Financial Results for the Quarter and Year ended 31st March , 2025
(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

Sl.No	Particulars	Quarter ended		Year ended	
		31-03-2025	31-12-2024	31-03-2025	31-03-2024
		Audited	Unaudited	Audited	Audited
1	Income				
	(a) Revenue from operations (net)	-	-	-	-
	(b) Other Income	-	-	366.72	-
	Total Income	-	-	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	1.50	5.10	3.85
	e) Finance Cost	-	-	-	-
	f) Depreciation	-	-	-	-
	g) Other expenses	0.71	1.15	11.14	375.90
	Total Expenses	2.21	2.65	16.24	379.75
3	Profit Before Tax (1-2)	(2.21)	(2.65)	350.48	(379.75)
4	Tax Expense				
	a) Current tax	-	-	-	-
	b) Deferred tax	-	-	-	-
5	Net Profit/(Loss) for the Period (3-4)	(2.21)	(2.65)	350.48	(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)	(2.21)	(2.65)	350.48	(379.75)
8	Paid up equity share capital (Face Value: ₹10/- each)	1,300.00	1,300.00	1,300.00	1,300.00
9	Total Other Equity			(446.74)	(797.22)
10	Earnings per share (EPS) (Face Value: ₹10/- each)				
	a) Basic (₹)	(0.02)	(0.02)	2.70	(2.92)
	b) Diluted (₹)	(0.02)	(0.02)	2.70	(2.92)
		Not Annualized		Annualized	

Notes:

1. The above statement of audited 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.

2. The above Audited Financial Results have been Reviewed by the audit committee are considered and approved by the Board of Directors at its meeting held on 29th May 2025.

3. The Company operates in a single segment and the results pertain to a single segment.

4. 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.

5. The results for the quarter and year ended 31st March, 2025 are also available on Bombay stock Exchange website, and on the company's website www.genesisibrc.com

6. 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.

7. Figures for the quarter ended 31st March, 2025 are the balancing figures between the audited figures published nine months ended to date figures upto the third quarter of the relevant period and figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.

Date: 29th May 2025

Place: Hyderabad



Genesis IBRC India Limited

CIN: L24100AP1992PLC107068

Balance Sheet as at March 31st, 2025

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

Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
<u>I. ASSETS</u>			
(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		0.57	0.60
(iii) Loans & advances		366.72	-
(b) Other current assets		516.25	520.27
Total current assets		883.54	520.87
TOTAL ASSETS		883.54	520.87
<u>II. EQUITY AND LIABILITIES</u>			
(1) Equity			
(a) Equity share capital		1,300.00	1,300.00
(b) Other equity		-446.74	-797.22
Total equity		853.26	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		3.74	3.77
(b) Other current liabilities		26.54	14.32
Total Current Liabilities		30.28	18.09
TOTAL EQUITY AND LIABILITIES		883.54	520.87

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Genesis IBRC India Limited**CIN: L24100AP1992PLC107068****Statement of cash flows for the year ended 31 March 2025****(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)**

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
A. Cash Flows From Operating Activities:		
Net Profit before tax	350.48	(379.75)
Adjustments for:	-	-
Depreciation	-	-
Raw Material written off	-	-
Changes in current assets and liabilities	350.48	(379.75)
Inventories	-	-
Trade receivables	-	-
Loans & Advances	(367)	436.61
Other Current Assets	4.02	(60.78)
Short term Borrowings	-	-
Other financial liabilities	-	-
Trade Payables	(0.03)	-
Other Current Liabilities	12.22	3.81
Cash used(-)/(+)generated from operating activities (a)	(0.03)	(0.11)
B. Cash Flows From Investing Activities:		
(Increase)/Decrease in Investments	-	-
Cash used(-)/(+)generated in investing activities (b)	-	-
C. Cash Flows From Financing Activities:		
Increase/(Decrease) in Borrowings	-	-
Cash used(-)/(+)generated in financing activities (c)	-	-
D. Net increase(+)/decrease (-) in cash and cash equivalents (d=a+b+c)	(0.03)	(0.11)
E. Cash & Equivalent at the beginning of the year (e)	0.60	0.71
F. Cash & Equivalent at the end of the year (f = d+e)	0.57	0.60
Cash & Cash Equivalents comprise:		
Cash in Hand	0.14	0.14
Balance with Banks in Current A/c	0.43	0.46
Balance with Banks in Deposit A/c	-	-
Total Cash & Cash Equivalents :	0.57	0.60



Independent Auditor's Report on Audited Annual Financial Results pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To
The Board of Directors of
Genesis IBRC India Limited

Opinion

We have audited the accompanying statement of annual financial results of **Genesis IBRC India Limited** ("the Company") for the year ended March 31, 2025 of, ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Company for the year then ended.

Basis for Opinion on the Audited Financial Results for the year ended March 31, 2025

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management Responsibilities for the Statement

This statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2025, has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net loss and other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and

CHARTERED ACCOUNTANTS

the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the ability of Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2025, as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



CHARTERED ACCOUNTANTS

- Perform procedures in accordance with the Circular No. CIR/CFD/CMDJ/44/2019 dated March 29, 2019, issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2025, being the balancing figure between audited figures in respect of the full financial year ended March 31, 2025, and the published unaudited year-to-date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

Our report on the Statement is not modified in respect of this matter.

For Ramasamy Koteswara Rao and Co LLP
Chartered Accountants
FRN:010396S/S200084



A handwritten signature in blue ink, appearing to read 'Murali'.

(Murali Krishna Reddy Telluri)
Partner
M.No:223022

Place: Hyderabad

Date:29/05/2025

UDIN: 35223022BM1KD12359

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.genesisil.com, Email: csgenesisil@gmail.com

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

Date: 29.05.2025

Dear Sir,

Sub: Declaration Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.

Ref: Scrip Code – 514336

DECLARATION FOR UNMODIFIED OPINION

I, Balakrishna Koppula, Whole-Time Director of M/s. Genesis IBRC India Limited having its Registered office at Flat No.401, VVN Residency, 40A, Ashok Nagar, Ashok Nagar (West Godavari), West Godavari, Eluru, Andhra Pradesh- 534002, India, hereby declare that the Statutory Auditors of the company M/s. Ramaswamy Koteswara Rao & Co., Chartered Accountants, represented by its Partner Mr. Murali Krishna Reddy Telluri, holding Membership No. 223022, have issued an Audit Report with Unmodified Opinion on Audited Financial Results for the Quarter and Year ended 31st March, 2025.

This Declaration is issued in compliance of Regulation 33 (3) (d) of the SEBI (LODR) Regulations, 2015 as amended vide its circular no CIR/CFD/CMD/56/2016 dated 27 May, 2016.

Thanking You

Yours faithfully,

For **Genesis IBRC India Limited**



Balakrishna Koppula
Whole-Time Director
DIN: 09220541