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

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

Date: 14.11.2025

Dear Sir/Madam,

Sub: Submission of Un-Audited Financial Results for the second quarter and half year ended on 30th September, 2025 as per the provisions of SEBI (LODR) Regulations, 2015.

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 and half year ended on 30th September, 2025.

2. Took note of the Limited Review Report on Un-Audited Financial Results for the first quarter ended on 30th September, 2025 by the Statutory Auditors of the Company.

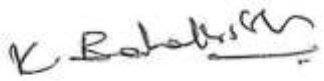
The meeting commenced at 06:00 P.M. and ended at 06:15 P.M.

This is for your information and necessary records

Thanking you,

Yours faithfully,

For **Genesis IBRC India Limited**



Balakrisha Koppula
Whole-Time Director
DIN: 09220541

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

CIN: L24100AP1992PLC107068

Unaudited Financial Results for the Quarter and half-year ended 30-09-2025

(All amounts in Lakhs unless otherwise specified)

S.No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		30.09.2025 Unaudited	30.06.2025 Unaudited	30.09.2024 Unaudited	30.09.2025 Unaudited	30.09.2024 Unaudited	31.03.2025 Audited
1	**Income from operations**						
	a) Income from operations	-	-	-	-	-	-
	b) Other income	-	-	366.72	-	366.72	366.72
	Total Income from operations (net)	-	-	**366.72**	-	**366.72**	**366.72**
2	**Expenses**						
	a) Employee benefits expense	5.40	3.60	1.05	9.00	2.10	5.10
	b) Finance Cost	-	-	-	-	-	
	c) Depreciation	-	-	-		-	
	d) Other expenses	1.07	8.21	0.76	9.28	9.28	11.14
	Total Expenses	**6.47**	**11.81**	**1.81**	**18.28**	**11.38**	**16.24**
3	**Profit / (Loss) Before Tax**	**(6.47)**	**(11.81)**	**364.91**	**(18.28)**	**355.34**	**350.48**
4	**Tax Expenses**						
	Current Tax	-	-	-	-		-
	Deferred tax	-	-	-	-		-
5	**Net Profit / (Loss) for the period**	**(6.47)**	**(11.81)**	**364.91**	**(18.28)**	**355.34**	**350.48**
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**	**(6.47)**	**(11.81)**	**364.91**	**(18.28)**	**355.34**	**350.48**
	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	-	-	-	-	-	(446.74)
9	**Earning per Share (Par value Rs.10/- each)**						
	a) Basic	(0.05)	(0.09)	2.81	(0.14)	2.73	2.70
	b) Diluted	(0.05)	(0.09)	2.81	(0.14)	2.73	2.70
		Not annualised					**Annualised**

Notes :

1 The above 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.

2 The above Financial Results have been Reviewed by the audit committee are considered and approved by the Board of Directors at its meeting held on November '14, 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 No material adjustments were made in the results for the current quarter/year which pertain lo earlier periods/year. Hence, the figures have not been regrouped or reclassified.

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

K. Balakrishna

Place : Hyderabad
Date: November 14, 2025

K Balakrishna
Whole Time Director
DIN: 09220541

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

CIN: L24100AP1992PLC107068

Unaudited Balance Sheet as at 30th September 2025

(All amounts in Lakhs unless otherwise specified)

Particulars	As at 30th September, 2025	As at 31st March, 2025
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	-	-
(ii) Cash and cash equivalents	8.33	0.57
(iii) Loans and advances	366.72	366.72
(b) Other current assets	476.15	516.25
Total current assets	**851.20**	**883.54**
TOTAL ASSETS	**851.20**	**883.54**
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	1,300.00	1,300.00
(b) Other equity	(465.02)	(446.74)
Total equity	**834.98**	**853.26**
(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	5.13	3.74
(ii) Other financial liabilities	-	-
(b) Other current liabilities	10.93	26.54
(c) Short-term provisions	-	-
(d) Liabilities for current tax (net)	0.16	-
Total Current liabilities	**16.22**	**30.28**
TOTAL EQUITY AND LIABILITIES	**851.20**	**883.54**

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

K Balakrishna
Whole Time Director
DIN: 09220541

Place : Hyderabad
Date: November 14, 2025

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

CIN:L24100AP1992PLC107068

Statement of unaudited cash flows for the half year ended September 30, 2025

(All amounts in Lakhs unless otherwise specified)

Particulars	Half year ended 30 September, 2025	Year ended 31 March, 2025
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Net profit before taxation, and extraordinary items	(18.28)	350.48
Adjusted for :		
Loss on sale of Investment	-	-
Interest Income	-	-
Depreciation	-	-
Operating profits before working capital changes	(18.28)	350.48
Changes in current assets and liabilities		
Loans and advances	-	(366.72)
Other Current assets	40.10	4.02
Borrowings		-
Other Non Current assets	-	-
Trade Payables	1.39	(0.03)
Other current Liabilities	(15.45)	12.22
Cash generated from operations	**7.75**	**(0.03)**
Income tax paid	-	-
Cash used(-)/(+)generated from operating activities (a)	**7.75**	**(0.03)**
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	-	-
Interest paid	-	-
Cash used(-)/+(generated) in financing activities (c)	-	-
Net increase(+)/decrease (-) in cash and cash equivalents (a+b+c)	**7.75**	**(0.03)**
Cash and cash equivalents at the beginning of the year	0.57	0.60
Cash and cash equivalents at the end of the year	**8.33**	**0.57**
Reconciliation of cash and cash equivalents		
Balances with banks	8.19	0.43
Cash-in-hand	0.14	0.14
Cash and Cash Equivalent as per Cash Flow Statement	**8.33**	**0.57**

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

K Balakrishna
Whole Time Director
DIN: 09220541

Place : Hyderabad
Date: November 14, 2025

Independent Auditor's Review Report on the Quarterly and Half-year Unaudited Financial Results of 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)

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 half-year ended 30th September 2025 (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").

2. The Company's Management is responsible for the preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information 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 as 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 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **M. N. Rao & Associates LLP**
Chartered Accountants
ICAI Firm Registration Number: 005386S/S000195

Vaduguru Sreekanth Reddy
Digitally signed by Vaduguru Sreekanth Reddy
Date: 2025.11.14 17:51:34 +05'30'

(V Sreekanth Reddy)
Partner
Membership No. 023408
UDIN: 25023408BMHYKP3254

M.N.RAO & ASSOCIATES LLP * FRN.005386S/S000195 Hyderabad * Chartered Accountants *

Date: 14-11-2025
Place: Hyderabad