
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 6-K

**REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO
RULE 13A-16 OR 15D-16 UNDER THE SECURITIES
EXCHANGE ACT OF 1934**

For the month of May 2023

Commission File Number: 001-41353

Genius Group Limited

(Translation of registrant's name into English)

**8 Amoy Street, #01-01
Singapore 049950**

(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1): _____.

Note: Regulation S-T Rule 101(b)(1) only permits the submission in paper of a Form 6-K if submitted solely to provide an attached annual report to security holders.

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7): _____.

Note: Regulation S-T Rule 101(b)(7) only permits the submission in paper of a Form 6-K if submitted to furnish a report or other document that the registrant foreign private issuer must furnish and make public under the laws of the jurisdiction in which the registrant is incorporated, domiciled or legally organized (the registrant's "home country"), or under the rules of the home country exchange on which the registrant's securities are traded, as long as the report or other document is not a press release, is not required to be and has not been distributed to the registrant's security holders, and, if discussing a material event, has already been the subject of a Form 6-K submission or other Commission filing on EDGAR.

This Report on Form 6-K incorporates by reference the exhibit attached hereto which was released by the Company on the date specified in the exhibit list.

EXHIBIT INDEX

Exhibit

99.1 [Restatement of Prior Issued Financial Statements](#)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

GENIUS GROUP LIMITED

Date: May 11, 2023

By: /s/ Roger James Hamilton
Name: Roger James Hamilton
Title: Chief Executive Officer and Chairman
(Principal Executive Officer)

Restatement of Prior Issued Financial Statements

On May 9, 2023, the Audit Committee of Genius Group, Ltd. met to review its Form 20-F for the fiscal year ended December 31, 2022. During the meeting, the Audit Committee noted that as a result of the review of the Company's revenue recognition policy during the performance of its annual audit procedures, the Company uncovered an error in the implementation of accounting treatment for revenue recognition for transactions with a third-party sales partner, revenues would need to be restated for the fiscal year ended December 31, 2021. In accordance with IFRS, the restatement records revenue and expense net for 2021 sales transactions where the Company was not the clear principal in the transaction. As a result, the Company will need to decrease revenue by \$4,483,458, with corresponding decrease in cost of revenue by \$4,483,458. The Audit Committee noted that there were no reclassifications or impact to the Consolidated Statement of Financial Position, Consolidated Statement of Cash Flows, Consolidated Statement of Changes in Stockholders' Equity, earnings per share, gross profit, or net loss. The Company evaluated the materiality of this misstatement considering the quantitative and qualitative factors in accordance with SEC Staff Accounting Bulletin No. 99 ("SAB 99") and determined that this error is material. The Company and the Audit Committee noted that as a result of this misstatement the formerly filed financial statements for the year ended December 31, 2021 should not be relied upon, and the 2021 financials have thus been restated by way of footnote in the Company's financial statements for the year ended December 31, 2022. The Audit Committee and the Company have discussed this matter with its independent registered accounting firm, Marcum LLP.
