

Alka India Limited
CIN: L99999MH1993PLC168521

Reg. Office: Gala No. D- 3/4/5, Hatkesh Udyog Nagar-1, Off. Mira Bhayandar Road, GCC Road, Mira Near Hatkesh Substation Thane - 401 107, MAHARASHTRA	Address of IRP: Dharmendra Dhelariya RP of Alka India Limited (In CIRP) B-605, Titanium Square, Thaltej Cross Road, Thaltej, Ahmedabad – 380 054 Process specific Email Id: cirp.alkaindia@gmail.com
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AIL/BSE /2024-25

16th August, 2024

To,
The Corporate Relations Department,
Bombay Stock Exchange Limited,
PJ Tower, Dalal Street, Fort,
Mumbai-400 001.
Scrip Code: 530889

SUB: NEWSPAPER ADVERTISEMENT - FINANCIAL RESULTS

Dear Sir/ Madam,

Please find enclosed herewith the newspaper advertisement with regards to the Financial Results of the Company for the quarter ended June 30, 2024, published on Thursday, August 15, 2024 in the following newspapers:

- 1. News Hub (English) .**
- 2. Pratahkal (Marathi)**

This information is being submitted pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the above information on your records and oblige.

Thanking you,

Yours Faithfully,

For and On Behalf of the Board
Alka India Limited

Dharmendra
Takhatmal Dhelariya
Date: 2024.08.16 12:10:57
+05'30'

IP Dharmendra Dhelariya
Resolution Professional
Alka India Limited
(IBBI/IPA-001/IP-P00251/2017-18/10480)
AFA Number: AA1/10480/02/300625/106888
AFA valid upto 30/06/2025

Ahilya Bhavan in Maharashtra will be a model for the entire country - Cabinet Minister Mangal Prabhat Lodha

Mumbai : Cabinet Minister and Guardian Minister of Mumbai Suburban District Mangal Prabhat Lodha today announced that an international standard and India's first 'Ahilya Bhavan' will be constructed at Mankhurd. A building will be constructed here through the District Planning Committee Fund, and an expenditure of 47 crores is expected for it. Also, this building will be constructed in an area of 35,500 square meters. Various offices of women and child development department in Mumbai suburbs will come under one roof in this Ahilya building. A program was organized at the Fine Arts Society in Chembur on the occasion of Punyashlok Ahilyabai Holkar's memorial day through Chembur Education Society. Minister Mangal Prabhat Lodha announced this at that place. Speaking to reporters, Minister Lodha said, "Ahilya Bhavan of international standard will be constructed today for the first time in India. This building, which shows the commitment of the government for the development of women and children, will be a model not only in the state, but also in the country. The ideal of



Punyashlok Ahilyabai Holkar is in front of the entire Maharashtra today. To preserve her teachings, this is our small effort to pay tribute to their work. We believe that a very important work will be done for the safety and empowerment of women and children in the state. "An up-to-date counseling center of the Scheme of Counseling Centers, working to provide psychological and legal counseling to women in crisis, victims of violence, will be functioning in this building. Through this, efforts will be made to rehabilitate the victimized women by providing them with necessary counseling. Apart from this, a modern auditorium with a capacity of 200 persons will be erected in this complex to impart various types of training required by women

in terms of various laws, schemes and development. At the same time, the state-wide officers of Women and Child Development Department will be set up in this complex in Mumbai. Apart from this, voluntary organizations working for various developmental movements of women and children can also benefit from this rest house. In the premises of this Ahilya Bhavan, there will be the following offices working under the Department of Women and Child Development of Mumbai Suburban District.

1. A total of 20 offices of the Child Development Project Officer (Civil) will be housed in this building. At present most of these offices are in rented buildings in Mumbai.
2. Mumbai Divisional

Office of Commission for Women
 3. Mumbai Division Office of Child Rights Commission
 4. Child Welfare Committee: Considering the area and population of Mumbai Suburban District, there are 2 Child Welfare Committees functioning in this district. The committee has judicial powers to take decisions on children in need of care and protection. They will have two separate offices in this building equipped with latest facilities.
 5. Juvenile Justice Board: In view of the increasing involvement of children in crimes in Mumbai Suburban District, two Juvenile Justice Boards of First Class Judicial Magistrate have been constituted in this district. The building will house state-of-the-art offices for both the Juvenile Justice Boards
 6. Mumbai District Office of Mahila Economic Development Corporation: The building will house the office of Mahila Economic Development Corporation, which is successfully implementing the movement of women empowerment through savings groups.

Alka India Limited

CIN: L99999MH1993PLC168521
 Regd. Office: Unit No 102, Morya Landmark II, New Link Road, Near Infinity Mall, Andheri (W), Mumbai -400053.

Statement of Un-Audited Results for the Quarter ended 30th June, 2024 (₹ In Lakh)

S. No.	Particulars	STANDALONE				CONSOLIDATED			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30/06/2024 (Unaudited)	31/03/2024 (Audited)	30/06/2023 (Unaudited)	31/03/2024 (Audited)	30/06/2024 (Unaudited)	31/03/2024 (Audited)	30/06/2023 (Unaudited)	31/03/2024 (Audited)
I	Revenue from Operations	-	-	-	-	-	-	-	-
II	Other Income	2.62	-	-	6.00	2.62	0.42	-	6.42
III	Total Income (I+II)	2.62	-	-	6.00	2.62	0.42	-	6.42
IV	Expenses	-	-	-	-	-	-	-	-
	Cost of Materials consumed	-	-	-	-	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	-	-	-	-	-	-	-	-
	Employee benefits expense	0.60	0.33	0.60	2.72	0.60	0.33	0.60	2.72
	Finance costs	-	-	-	-	-	-	-	-
	Depreciation and amortisation expense	-	-	-	-	-	-	-	-
	Other expenses	1.45	7.98	6.33	24.34	1.45	8.14	6.33	24.50
	Total Expenses (IV)	2.05	8.31	6.93	27.06	2.05	8.47	6.93	27.22
V	Profit/(Loss) before exceptional items and tax (III-IV)	0.57	(8.31)	(6.93)	(21.06)	0.57	(8.05)	(6.93)	(20.80)
VI	Exceptional items	-	-	-	(3.42)	-	-	-	(3.42)
VII	Profit/(Loss) after exceptional items and tax (V-VI)	0.57	(8.31)	(6.93)	(24.48)	0.57	(8.05)	(6.93)	(24.22)
VIII	Tax expenses:	-	-	-	-	-	-	-	-
	(1) Current tax	-	-	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	0.57	(8.31)	(6.93)	(24.48)	0.57	(8.05)	(6.93)	(24.22)
X	Profit/(Loss) from discontinued operations	-	-	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-	-	-
XII	Net profit (loss) from discontinued operation after tax	-	-	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	0.57	(8.31)	(6.93)	(24.48)	0.57	(8.05)	(6.93)	(24.22)
XIV	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	-	-	-	-	-	-	-	-
XV	Total other comprehensive income net of taxes	-	-	-	-	-	-	-	-
XVI	Total Comprehensive Income for the period/year (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period	0.57	(8.31)	(6.93)	(24.48)	0.57	(8.05)	(6.93)	(24.22)
XVII	Paid up Equity Share Capital (face value Rs 1 each, fully paid)	6,343.98	6,343.98	6,343.98	6,343.98	6,343.98	6,343.98	6,343.98	6,343.98
XVIII	Earning per equity share of Rs 1/- each	0.00	(0.00)	(0.00)	(0.00)	0.00	(0.00)	(0.00)	(0.00)
	(1) Basic	0.00	(0.00)	(0.00)	(0.00)	0.00	(0.00)	(0.00)	(0.00)
	(2) Diluted	0.00	(0.00)	(0.00)	(0.00)	0.00	(0.00)	(0.00)	(0.00)

See accompanying note to the financial results

Notes :

- The above Un-Audited Financial Results for the Quarter ended 30th June, 2024 were reviewed and approved by the Resolution Professional on 14th August 2024. The Statutory Auditors of the Company have reviewed the said Results.
- The company has defaulted in payment of Rs. 5,26,84,473/- towards corporate guarantee given for loan availed by K Sera Sera & Vikram Bhatt Studio Virtual World Private Limited. Petition for initiation of Corporate Insolvency Resolution Process under Section 7 of the Insolvency and Bankruptcy Code 2016 filed against the Company by Micro Capitals Private Limited (Financial Creditor) for default amount of Rs. 5,26,84,473/- has been admitted against the Company vide Honourable National Company Law Tribunal, Mumbai Bench order dated 18th December, 2023. Mr. Dharmendra Dheliyara (having registration no. IBB/PA-001/IP-P00251/2017-18/10480) has been appointed as Interim Resolution Professional by the Honourable National Company Law Tribunal, Mumbai Bench under Section 13(b)(c) of the Insolvency and Bankruptcy Code 2016 and moratorium period under Section 14 of the Insolvency and Bankruptcy Code 2016 is declared. The Company is continued as going concern. The Committee of Creditors in its first CoC meeting appointed Mr. Dharmendra Dheliyara as Resolution Professional.
- The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the recognised accounting practices and policies to the extent applicable.
- These Unaudited Financial Results have been signed by the Resolution Professional (RP) while exercising the power of Board of Directors of the Company, which has been him in terms of the Provision of Section 17 of the Code. Interim Resolution Professional has signed these financials in good faith, solely for the purpose of Compliance & Discharge of his duty under the Code.
- As per the requirements of Ind AS-108, no disclosure is required as the Company is operating in single business segment.
- Demand of Rs 179.51 Lacs including the interest and penalty under GVAT. The authorities have approved a refund amount of INR 15 lakhs vide Refund Order dated 21st August 2020 and the same was received by the company in its bank account.
- The company name in the list of shell companies (Vide SEBI /HO/ISD/OWP/2017/18183 dated August 7, 2017). Exchanges had initiated a process of verifying the credentials / fundamentals of the company through exchange. Exchanges had appointed an auditor to conduct audit of the company to verify its credentials/fundamentals.
- Company had received a demand of Rs. 25 Lacs from SEBI vide its order no. EAD/BJD/NJM/2017-18 with regards to redressal of investor grievances through SEBI Complaints Redress System (SCORES). The company has filed an appeal against the demand with Securities Appellate Tribunal Mumbai and via order dated 7th August 2019, the appeal was dismissed. Later the company contested the same in Supreme Court and vide order dated 24th July 2020, the appeal is dismissed. Thus, in the said quarter, the company has recognised the liability of Rs. 25 lakhs payable towards the penalty imposed by SEBI on account of non-redressal of investor grievances.
- Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.

For Alka India Limited
 Sd/-
 Mr. Dharmendra Dheliyara
 Resolution Professional
 (IBB/PA-001/IP-P00251/2017-18/10480)
 AFA Number: AA1/10480/02/290224/105506
 AFA valid upto 29/02/2024

KSS LIMITED

(Formerly Known as K SERA SERA LIMITED)
 CIN: L22100MH1995PLC092438
 Registered Office : Unit No. 101A and 102, 1st Floor, Morya Landmark II, Plot B-17, Andheri (W), Mumbai-400053
 Tel: 022 40427600/42088600 Fax: 022 40427601 Web: www.kserasera.com Email: info@kserasera.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2024 (₹ in Lacs)

S. No.	Particulars	STANDALONE				CONSOLIDATED			
		Quarter ended on		Year ended on		Quarter ended on		Year ended on	
		30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)	30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
1	Revenue from Operations	-	-	-	-	59.60	74.20	105.75	462.98
(a)	Net Sales	-	-	-	-	59.60	74.20	105.75	462.98
(b)	Other operating Income	0.09	0.82	-	0.82	0.09	3.71	2.16	3.79
	Total Income (a+b)	0.09	0.82	-	0.82	59.69	77.91	107.91	466.77
2	Expenditure	-	-	-	-	86.22	99.77	432.63	432.63
(a)	Cost of Operation	-	-	-	-	53.76	-	-	-
(b)	Purchase of traded goods	-	-	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	-	-	-	-	-	-	-	-
(d)	Employees benefits expenses	-	-	-	-	0.06	4.44	-	4.44
(e)	Finance Costs	-	-	-	-	2.41	85.07	62.22	238.63
(f)	Depreciation, Amortization & Depletion Expenses	14.57	5.93	17.45	58.29	51.34	82.16	41.61	147.92
(g)	Other Expenses	2.00	3.23	3.08	15.94	19.36	260.11	203.60	823.97
	Total Expenditure (a to d)	16.57	9.16	20.53	74.23	126.93	(182.20)	(95.69)	(357.20)
3	Profit / (Loss) before exceptional items and tax(1-2)	(16.48)	(8.35)	(20.53)	(73.42)	126.93	(182.20)	(95.69)	(357.20)
4	Exceptional items	-	-	-	-	-	-	-	-
5	Profit / (Loss) after exceptional items and tax (3-4)	(16.48)	(8.35)	(20.53)	(73.42)	126.93	(182.20)	(95.69)	(357.20)
6	Tax Expense:	-	-	-	-	-	-	-	-
(a)	Current Tax	-	-	-	-	-	-	-	-
(b)	Deferred Tax	-	-	-	-	-	-	-	-
7	Profit / (Loss) for the period (5-6)	(16.48)	(8.35)	(20.53)	(73.42)	126.93	(182.20)	(95.69)	(357.20)
8	Profit/(Loss) from discontinued operations	-	-	-	-	-	-	-	-
9	Tax expenses of discontinued operations	0.00	0.00	0.00	(73.42)	-	-	-	-
10	Net profit (loss) from discontinued operation after tax (8-9)	-	-	-	-	-	-	-	-
11	Profit/(Loss) for the period (7+10)	(16.48)	(8.35)	(20.53)	(73.42)	(126.93)	182.20	(95.69)	357.20
12	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	0.00	0.00	0.00	0.00	-	-	-	-
(b)	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	-	-	-	-
	Total other comprehensive income net of taxes	0.00	0.00	0.00	0.00	-	-	-	-
13	Total Comprehensive Income for the period/year (7+8) Comprising Profit (Loss) and Other comprehensive Income for the period	(16.48)	(8.35)	(20.53)	(73.42)	126.93	(182.20)	(95.69)	(357.20)
14	Paid up Equity Share Capital (face value Rs 1 each, fully paid)	21,358.75	21,358.75	21,358.75	21,358.75	21,358.75	21,358.75	21,358.75	21,358.75
15	Other Equity	-	-	-	-	-	-	-	-
16	Earning per equity share of Rs 1/- each	-	-	-	-	0.01	(0.01)	(0.00)	(0.02)
	(1) Basic	(0.00)	(0.00)	(0.00)	(0.00)	0.01	(0.01)	(0.00)	(0.02)
	(2) Diluted	(0.00)	(0.00)	(0.00)	(0.00)	0.01	(0.01)	(0.00)	(0.02)

See accompanying note to the financial results:

Notes:-

- The above Un-Audited Financial Results for the Quarter ended 30th June, 2024 were reviewed and approved by the Resolution Professional on 14th August 2024. The Statutory Auditors of the Company have reviewed the said Results.
- The company has defaulted in conversion of convertible bond amounting to Rs.13 crores issued to Micro Capitals Private Limited. As results the condition contained in the Agreement, triggered and consequently, the company became liable to make payment amount to Rs. 67,11,69,217/-. The said default by company occurred on 1st April 2021, in the middle of the pandemic during which period the company is undergoing grave financial hardship, Petition for initiation of Corporate Insolvency Resolution Process under Section 7 of the Insolvency and Bankruptcy Code 2016 filed against the Company by Micro Capitals Private Limited (Financial Creditor) for default amount of Rs. 67,11,69,217/- of NCD has been admitted against the Company vide Honourable National Company Law Tribunal, Mumbai Bench order dated 24th January, 2023. Mr. Dharmendra Dheliyara (having registration no. IBB/PA-001/IP-P00251/2017-18/10480) has been appointed as Interim Resolution Professional by the Honourable National Company Law Tribunal, Mumbai Bench under Section 13(b)(c) of the Insolvency and Bankruptcy Code 2016 and moratorium period under Section 14 of the Insolvency and Bankruptcy Code 2016 is declared. The Company is continued as going concern. The Committee of Creditors in its first CoC meeting appointed Mr. Dharmendra Dheliyara as Resolution Professional.
- These Standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standards) rules 2015, Companies (Indian Accounting Standards) amendments rules 2016 and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, SEBI circular dated July 05, 2016 and other accounting principles generally accepted in India.
- As per requirement of Ind AS-108, no disclosure is required as the Company is operating in Single Business Segment.
- The search was conducted by the Income Tax Department u/s 132 in the office premises of the Company during the financial year 2019-20. The company has disputed Income Tax demand of Rs. 2669.23 Lakhs Against the order passed u/s 143(3) r.w.s.153A/143(3) for the AY 2014-15 to 2020-21. The company has filed appeal before CIT (Appeal) for said disputed demand for respective assessment years.
- Company had received a notice of Demand of Rs 1035.05 Lacs including the interest and penalty under MVAT on account of VAT liability on the leasing of Cinematographic films. In line with film industry consensus, the Company is of the opinion that there are no grounds for levying VAT Based on legal Opinion obtained; the company is of the view that said demand contesting. Hence, no provision has been considered by the management in these results.
- Company had received a demand of Rs 734.06 lakhs including interest and penalty under section 142 of the Customs Act, 1962 on account of non-adherence of EPCG Scheme as company is not able to export the goods/services as required under the EPCG Scheme. The Company has made a deposit of Rs.38.07 Lakhs with customs department during the FY 2019-20. Custom department freeze/attached the various assets and bank accounts against the said recovery. Based on legal Opinion obtained, the company is of the view that said demand contesting. Hence no provision has been considered by the management in these results.
- Company has ongoing legal cases under Bombay High Court and Debt Recovery Tribunal (Mumbai). The Parent company is contesting the said demand and is of the view that the liability will not arise. Hence, no provision has been considered in this financial statements.
- Letter issued by National Stock Exchange of India Limited dated 27th October 2020, the trading in the securities of the KSS Limited has been suspended w.e.f November 27th, 2020 due to non-compliance with Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018 for two consecutive quarters i.e., March 31,2020 and June 30,2020 for the identified non-compliance.
- These Unaudited Financial Results have been signed by the Resolution Professional (RP) while exercising the power of Board of Directors of the Company, which has been him in terms of the Provision of Section 17 of the Code. Interim Resolution Professional has signed these financials in good faith, solely for the purpose of Compliance & Discharge of his duty under the Code.
- Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.
- The figures for the preceding 3 months ended 31.03.2024 are the balancing figures between the audited figures in respect of the full financial year ended 31.03.2024 and the year to date figures upto the third quarter of that financial year.

For and On Behalf of the Board
 KSS Limited
 (Formerly known as K Sera Sera Limited)
 Sd/-
 Dharmendra Dheliyara
 Resolution Professional
 (IBB/PA-001/IP-P00251/2017-18/10480)
 AFA Number: AA1/10480/02/290224/105506
 AFA valid upto 29/02/2024



नरेंद्र मोदी
प्रधानमंत्री

एकनाथ शिंदे
मुख्यमंत्री

योजना सर्व स्पर्शी ... गतिमान आणि पारदर्शी !

- नमो शेतकरी महासन्मान योजना
- मुख्यमंत्री बळीराजा मोफत वीज योजना
- मुख्यमंत्री कृषी व अन्न प्रक्रिया योजना
- मुख्यमंत्री तीर्थ दर्शन योजना
- मुख्यमंत्री माझी लाडकी बहीण योजना
- मुख्यमंत्री युवा कार्य प्रशिक्षण योजना
- मुख्यमंत्री माझी शाळा सुंदर शाळा
- मुख्यमंत्री अन्नपूर्णा योजना
- मुख्यमंत्री वयोश्री योजना
- मुलींना मोफत व्यावसायिक शिक्षण

अशा अनेक लोकहिताच्या योजना शासनाने हाती घेऊन प्रगतीचा वेग वाढविण्यात यश मिळवले आहे.

स्वातंत्र्य दिनाच्या हार्दिक शुभेच्छा!



देवेंद्र फडणवीस
उपमुख्यमंत्री



एकनाथ शिंदे
मुख्यमंत्री



अजित पवार
उपमुख्यमंत्री

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