

# KSS LIMITED

(formerly known as K Sera Sera Limited)

CIN : L22100MH1995PLC092438

Address : Unit No. 101A, 1<sup>st</sup> Floor, Plot No. B-17, Morya Landmark II, Andheri (West), Mumbai - 400053. Email id: [cirp.kssltd@gmail.com](mailto:cirp.kssltd@gmail.com)

KSSL/BSE-NSE/2024-25

Date: November 13, 2024

To,

The Corporate Relations Departments,  
BSE Limited,

PJ Tower, DalalStreet, Fort,

Bandra Kurla Complex, Mumbai - 400 001.

Scrip Code: 532081

National Stock Exchange of India Ltd,  
Exchange Plaza, Plot No. C/1, G Block,

Bandra (E), Mumbai - 400 051.

Scrip Code: KSERASERA

## **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 September 30, 2024, published on Wednesday, November 13, 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,

**KSS Limited**

**(Formerly known as K Sera Sera Limited)**

Dharmendra  
Takhatmal Dhelariya

Digitally signed by Dharmendra  
Takhatmal Dhelariya  
Date: 2024.11.13 14:05:47 +05'30'

**Dharmendra Dhelariy**

**Resolution Profession**

**(IBBI/IPA-001/1P-P00251/2017-2018/10480)**

**AFA Number: AA1/10480/02/300625/106888**

**AFA valid up to 30/06/2025**

# Cycle Pure Agarbathi makes history in Ayodhya by lighting a 121-foot agarbathi

## Illuminated the skies of Ayodhya and filled the air with a sweet aroma, reaffirming its commitment to showcase and celebrate our cultural heritage

New Delhi/Mumbai  
Namrata Poddar :

Cycle Pure Agarbathi, India's leading home worship brand, in collaboration with the Raghukul Foundation, added a touch of grandeur, divinity, and enchanting aroma with a remarkable 121-foot agarbathi at Ayodhya's Bharat kund Mahotsav. The seven-day event was inaugurated by lighting this largest-of-its-kind agarbathi by Mr. Ashok Kumar Saini, Sub-Divisional Magistrate and Mr. Ashutosh Tewari, Commando Officer, Ayodhya. Earlier this year, during the inauguration of the Ayodhya Ram Temple, Cycle Pure crafted a 111-foot agarbathi in Mysore to celebrate the Pran Pratishtha of the mandir, which was lit by Ms. Saraswathi, mother of renowned sculptor Arun Yogiraj. The lighting ceremony embodied cultural pride and spiritual significance, aiming to enrich the Mahotsav with a message of joy, unity, and family harmony. Speaking at the inauguration event, Mr. Ashok Kumar Saini, Sub-Divisional Magistrate, Ayodhya, said, "It is an honor to be part of this special occasion at Bharatkund Mahotsav, a celebration that reflects the essence of our cultural heritage and spirituality. The 121-foot agarbathi, crafted by Cycle Pure Agarbathi and Raghukul Foundation, is a powerful symbol of devotion and unity. Supporting such significant initiatives is a privilege, and it's gratifying to contribute to preserving our cultural traditions while uplifting the spirit of Bharatkund Mahotsav." Cycle Pure Agarbathi's 121-foot tall masterpiece was crafted over 23 days by a dedicated team of 18 skilled individuals, using handpicked materials like auspicious Dashanga: Honey, Konneri Gedde, Ghee, Sandalwood Powder, Guggula, Agar, Sambrani, Devadaru, Loban, and White Mustard (BillSasive), along with Charcoal, Jigat, and Jaggery. The manufacturing process incorporates a unique technology devised by Cycle Pure's specialist team. Commenting on the lighting of the 121 feet agarbathi, Mr. Arjun Ranga, MD, Cycle Pure Agarbathi, said, "With spirituality at its core, we are committed to uplifting the artist community and bringing hope to people's lives. This 121 feet agarbathi embodies that promise, spreading happiness and celebrating craftsmanship through its captivating fragrance—a tribute to our shared journey of inspiration and support." Known as Akhand Jyoti, with a unique fragrance called PARAMPARA crafted by the esteemed Mr. Ranga Rao and family, the agarbathi adds a touch of tradition and nostalgia, making it the most cherished fragrance. This endeavor symbolizes Cycle Pure Agarbathi's commitment to preserving and showcasing the essence of cultural legacy.



**Shri Jagdish R. Kasar**  
Special Recovery & Sales Officer  
**Maharashtra Co-operative Society Act, 1960 under section 156 and Rule 107**

Attached to Dnyankrupa Sahakari Patpedhi, Mumbai. Sujata Chambers, 1/3, Office No. 2/B, Opp. Railway Station, Masjid Bander (W), Mumba-400 009. Phone No. 9152995243

Ref. No. : SRO/31/2024 Date 11-11-2024

**Attachment Order**

1) Order of Hon'ble Assistant Registrar Co-operative Society B Division, Mumbai, under section 101 of the Maharashtra Co-operative Societies Act, 1960 in Application No. 773 dated 16-01-2023 in favor of Dnyankrupa Sahakari Patpedhi, Mumbai and against 1) Smt. Suman Bramhadev Chavan & 2) Mr. Bramhadev Rangrao Chavan and their sureties.

2) Demand Notice of Special Recovery Officer Outward No. SRO/29/2024 dated 11-09-2024.

Whereas the amount payable as per above mentioned order/ Recovery Certificate dated 16-01-2023 and subsequent demand notice on 31-08-2024 is Rs. 31,57,715-00 and further interest @ of 16% on Principal Amount of Rs. 16,50,000-00 from 01-09-2024 till realization and other expenses etc.

Whereas I have been informed by the said society that Flat No. 202, Shreenath Sadan, CHS; Plot No. B-30, Sector No. 23, Seawood Darave, Nerul, Navi Mumbai-400706. (Area 468 sq. ft.) which is ownership immovable property of Mr. Bramhadev Rangrao Chavan and whereas it is necessary to recover the amount mentioned herein above from the defaulters i.e 1) Mrs. Suman Bramhadev Chavan - Borrower & Mr. Bramhadev Rangrao Chavan - Co-Borrower after sale of the said property of Co-Borrower Mr. Bramhadev Rangrao Chavan and whereas Recovery officer has visited the Flat No. 202, Shreenath Sadan, CHS; Plot No. B-30, Sector No. 23, Seawood Darave, Nerul, Navi Mumbai-400706. (Area 468 sq. ft.) on 23-09-2024 and it is noticed that the said property is in possession of Mrs. Suman Bramhadev Chavan - Borrower & Mr. Bramhadev Rangrao Chavan - Co-Borrower hence I am issuing following order of attachment.

**ORDER**

1. The following immovable property belonging to Mr. Shri Bramhadev Rangrao Chavan-Co-Borrower is hereby attached by this order.

**Description of immovable property**

Flat No. 202, Shreenath Sadan, CHS; Plot No. B-30, Sector No. 23, Seawood Darave, Nerul, Navi Mumbai-400706. (Area 468 sq. ft.)

Sd/-  
**Shri Jagdish R. Kasar**  
Special Recovery & Sales Officer  
Dnyankrupa Sahakari Patpedhi, Mumbai

**APPENDIX IV [Rule-8(1)]**  
**POSSESSION NOTICE (for Immovable property)**

**EDELWEISS ASSET RECONSTRUCTION COMPANY LIMITED**  
CIN: U67100MH2007PLC174759  
Retail Central & Regd. Office: Edelweiss House, Off CST Road, Kalina, Mumbai 400098

Whereas, The Authorised Officer of the Insudng Bank Ltd., under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 and in exercise of powers conferred under Section 13(12) read with Rule 3 of the Security Interest (Enforcement) Rules, 2002 issued Demand Notice dated 29-09-2023 calling upon the Borrower M/S Yadav Interior (Borrower), Mr. Narendra Yadav (Co-borrower) and Mrs. Lalsadevi Virendra Yadav (Co-borrower) to repay the amount mentioned in the notice being Rs. 44,71,933.57 (Rupees Forty-Four Lakhs Seventy-One Thousand Nine Hundred Thirty-Three and Paise Fifty-seven Only) together with further interests from 27-09-2023 plus costs, charges and expenses, etc. thereon within 60 days from the date of the said notices.

We, Edelweiss Asset Reconstruction Company Limited, a company incorporated under the Companies Act, 1956 and registered with Reserve Bank of India as a Securitisation and Asset Reconstruction Company, pursuant to Section 3 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (hereinafter referred to as "SARFAESI Act") acting in its capacity as Trustee of EARC TRUST SC - 465 (herein after referred as "EARC") having its Registered Office at Edelweiss House Off CST Road Kalina, Mumbai 400098 pursuant to the Assignment Agreement dated 27th March, 2024, wherein Insudng Bank Limited (hereinafter referred to as "IBL") has assigned to EARC, under Section 5 of the SARFAESI Act, the financial assistance granted by IBL to you, together with all security interest in respect thereof and all IBL's rights in respect thereof, do hereby issue this notice to all of you.

The Borrowers/Co-Borrower/Mortgagor having failed to repay the amount, notice is hereby given to the borrowers and the public in general that the undersigned has taken possession of the property described herein below in exercise of powers conferred on him under Section 13(4) of the said Act read with Rule 8 of the said Rules on this 09th day of November of the year 2024.

The Borrowers in particular and the public in general is hereby cautioned not to deal with the property and any dealings with the property will be subject to the charge of the Edelweiss Asset Reconstruction Pvt. Ltd. for an amount of Rs. 44,71,933.57 (Rupees Forty-Four Lakhs Seventy-One Thousand Nine Hundred Thirty-Three and Paise Fifty-seven Only) together with further interests from 27-09-2023 plus costs, charges and expenses etc. thereon. (Less amounts paid since issue of demand notice, if any).

**DESCRIPTION OF THE IMMOVABLE PROPERTY**

All that piece and parcel of Flat No. 508 On 5th Floor, Admeasuring 419 Sq. Ft. Carpet Area, in The Building Known As "petunia" of Complex Known As "everest Countryside," of Society Known As Petunia Everest Countryside Co-operative Housing Society Ltd., Situated At Kasarvadavali, G.B Road, Thane-400067, Constructed On Land Bearing Survey No. 8, Hissa No. 02 Admeasuring 1280 Sq. Mtrs. Survey No. 8, Hissa No. 6 Admeasuring 839 Sq. Mtrs. Survey No. 8, Hissa No. 7, Admeasuring 3070 Sq. Mtrs., Survey No. 7, Hissa No. 15 Admeasuring 1224.13 Sq. Mtrs. Hissa No. 2 Admeasuring 2013.25 Sq. Mtrs Survey No. 8, Hissa No. 1 Admeasuring 6080 Sq. Mtrs. Lying, Being And Situated At Revenue Village Kasarvadavali, Taluka And District Thane, Within The Limits Of Thane Municipal Corporation And Registration District And Sub-district Thane.

Authorized Officer  
**For Edelweiss Assets Reconstruction Company Limited**  
Place : Thane (Acting in its Capacity as Trustee of EARC TRUST SC - 465)

**Edelweiss**  
Asset Reconstruction

**MICROSE INDIA LIMITED**  
Regd. office: 421 MAKER CHABER, V, NARIMAN POINT, MUMBAI, MAHARASHTRA, INDIA, 400021  
Email Id: microse@rediffmail.com CIN No. : L32201MH1988PLC152404 Tel No. : 022-22824981  
Website: http://www.microseindia.com/

**Extract of Unaudited Standalone Financial Results for the Quarter / Half Year ended 30th September, 2024** (Rs. in lakhs)

Particular	Quarter Ended		Half Year ended		Year Ended
	30/09/2024	30/06/2024	30/09/2024	30/09/2023	31/03/2024
Total Income from operations	0.02	-	0.02	6.00	(15.47)
Net profit from ordinary activities before tax	(7.29)	(2.98)	(7.32)	(10.27)	(4.12)
Net profit from ordinary activities after tax	(7.29)	(2.98)	(7.32)	(10.27)	(4.12)
Total Comprehensive Income (after tax)	(7.29)	(2.98)	(7.32)	(10.27)	(4.12)
Equity Share Capital	216.41	216.41	216.41	216.41	216.41
Reserves (excluding Revaluation reserves as shown in the Audited Balance Sheet of the Previous Year)	-	-	-	-	-
Earnings per share (of Rs. 10/- each):	-	-	-	-	-
(a) Basic	-	-	-	-	-
(b) Diluted	-	-	-	-	-

Note  
1. The above is an extract of the detailed format of Standalone Unaudited Financial Results for the Quarter/ Half Year ended September 30, 2024, filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. The full format of Standalone Unaudited Financial Results for the Quarter/ Half Year ended September 30, 2024 is available on the stock Exchange Websites, www.bseindia.com and on the company's website www.microseindia.com

For MICROSE INDIA LIMITED Sd/-  
**SHYAM SUNDER AGRAWAL**  
Director DIN: 00355837

Place : Mumbai  
Date : 12/11/2024

**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 Standalone & Consolidated Unaudited Results for the Quarter Ended 30/09/2024** (₹ In Lakhs)

S. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended		Half Year Ended		Year Ended	Quarter Ended		Half Year Ended		Year Ended		
		30-09-2024	30-06-2024	30-09-2023	30-09-2023	31-03-2024	30-09-2024	30-06-2024	30-09-2023	30-09-2023	31-03-2024		
I	Revenue from Operations	-	-	-	-	-	49.18	59.60	169.55	108.78	275.3	462.98	
II	Other income	-	0.09	-	0.15	0.82	0.06	0.09	-2.13	0.15	0.03	3.79	
III	<b>Total Income (I+II)</b>	-	<b>0.09</b>	-	<b>0.15</b>	<b>0.82</b>	<b>49.24</b>	<b>59.69</b>	<b>167.42</b>	<b>108.93</b>	<b>275.33</b>	<b>466.77</b>	
IV	<b>Expenses</b>												
	Cost of Production	-	-	-	-	-	45.55	53.76	134.29	99.31	234.06	432.63	
	Purchase of Traded Goods	-	-	-	-	-	6.91	-	-	6.91	-	-	
	Change in Inventories of Finished Goods, work in progress and stock in trade	-	-	-	-	-	(0.62)	-	-	(0.62)	-	-	
	Employee benefits expense	-	-	-	-	-	(0.06)	0.06	-1.97	-	(1.97)	0.35	
	Finance costs	-	-	-	-	-	0.04	2.41	-	2.45	-	4.44	
	Depreciation and amortisation expense	14.58	14.57	17.45	29.15	34.90	58.29	51.50	62.47	102.84	124.69	238.63	
	Other Expenses	0.22	2.00	1.02	2.22	4.10	15.94	3.85	19.36	-0.72	23.21	40.89	
	<b>Total Expenses (IV)</b>	<b>14.80</b>	<b>16.57</b>	<b>18.47</b>	<b>31.37</b>	<b>39.00</b>	<b>74.23</b>	<b>107.17</b>	<b>126.93</b>	<b>194.07</b>	<b>234.1</b>	<b>397.67</b>	
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>(14.80)</b>	<b>(16.48)</b>	<b>(18.47)</b>	<b>(31.22)</b>	<b>(39.00)</b>	<b>(73.42)</b>	<b>(57.93)</b>	<b>(67.24)</b>	<b>(26.65)</b>	<b>(125.17)</b>	<b>(122.34)</b>	
VI	<b>Exceptional items</b>	-	-	-	-	-	-	-	-	-	-	-	
VII	<b>Profit/(Loss) after exceptions items and tax (V-VI)</b>	<b>(14.80)</b>	<b>(16.48)</b>	<b>(18.47)</b>	<b>(31.22)</b>	<b>(39.00)</b>	<b>(73.42)</b>	<b>(57.93)</b>	<b>(67.24)</b>	<b>(26.65)</b>	<b>(125.17)</b>	<b>(122.34)</b>	
VIII	Tax expenses:	-	-	-	-	-	-	-	-	-	-	-	
	(1) Current tax	-	-	-	-	-	-	-	-	-	-	-	
	(2) Deferred tax	-	-	-	-	-	-	-	-	-	-	-	
IX	<b>Profit (Loss) for the period</b>	<b>(14.80)</b>	<b>(16.48)</b>	<b>(18.47)</b>	<b>(31.22)</b>	<b>(39.00)</b>	<b>(73.42)</b>	<b>(57.93)</b>	<b>(67.24)</b>	<b>(26.65)</b>	<b>(125.17)</b>	<b>(122.34)</b>	
X	<b>Other Comprehensive Income</b>	-	-	-	-	-	-	-	-	-	-	-	
XI	<b>Total Comprehensive Income for the period/year (IX + X) Comprising Profit (Loss) for the period</b>	<b>(14.80)</b>	<b>(16.48)</b>	<b>(18.47)</b>	<b>(31.22)</b>	<b>(39.00)</b>	<b>(73.42)</b>	<b>(57.93)</b>	<b>(67.24)</b>	<b>(26.65)</b>	<b>(125.17)</b>	<b>(122.34)</b>	
XII	Paid up Equity Share Capital (face value Rs. 10/- 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	21,358.75	21,358.75	21,358.75	
XIII	Earning per equity share of Rs. 10/- each												
	(1) Basic	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	
	(1) Diluted	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	

See accompanying notes to financial result

Notes:  
1 The above Un-Audited Financial Results for the Quarter and the Half Year ended 30th September, 2024 were reviewed and approved by the Resolution Professional on 12th November 2024. The Statutory Auditors of the Company have reviewed the said Results.  
2 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 Dheliyari (having registration no. IBBIPA-001/PP-00251/2017-18/10480) has been appointed as Interim Resolution Professional by the Honourable National Company Law Tribunal, Mumbai Bench under Section 13(i)(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 Dheliyari as Resolution Professional.  
3 As per requirement of Ind AS-108, no disclosure is required as the Company is operating in Single Business Segment. These Audited 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) amendments rules 2016 and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. SEBI circular dated July 05, 2016 and other accounting principles generally applicable in India.  
4 As per requirement of Ind AS-108, no disclosure is required as the Company is operating in Single Business Segment.  
5 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.  
6 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.  
7 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.  
8 Company has ongoing legal cases under Bombay High Court, Securities Appellate Tribunal 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.  
9 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.  
10 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.  
11 Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.

For and on behalf of the Board of Directors of  
KSS Limited  
Sd/-  
Dharmendra Dheliyari  
Resolution Professional

Date: 12th November, 2024  
Place: Mumbai

**Alka India Limited**  
CIN: L99999MH1993PLC168521  
Register office: Unit No. 102, First Floor, Morya Landmark II, New Link Road, Andheri (West), Mumbai - 400 053

**Statement of Un-Audited consolidated & Standalone Results for the Year ended 30th September, 2024** (₹ In Lakh)

S. No.	Particulars	CONSOLIDATED						STANDALONE					
		Quarter Ended		Half Year Ended		Year Ended	Quarter Ended		Half Year Ended		Year Ended		
		30/09/2024	30/06/2024	30/09/2023	30/09/2023	31/03/2024	30/09/2024	30/06/2024	30/09/2023	30/09/2023	31/03/2024		
I	Revenue from Operations	-	-	-	-	-	-	-	-	-	-	-	
II	Other income	1.57	2.62	-	4.19	6.42	1.57	2.62	-	4.19	6.00	6.00	
III	<b>Total Income (I+II)</b>	<b>1.57</b>	<b>2.62</b>	<b>-</b>	<b>4.19</b>	<b>6.42</b>	<b>1.57</b>	<b>2.62</b>	<b>-</b>	<b>4.19</b>	<b>6.00</b>	<b>6.00</b>	
IV	<b>Expenses</b>												
	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	0.60	0.59	1.20	1.19	0.6	0.6	0.59	1.2	1.19	2.72	
	Finance costs	-	-	-	-	-	-	-	-	-	-	-	
	Depreciation and amortisation expense	-	-	-	-	-	-	-	-	-	-	-	
	Other expenses	4.93	1.45	6.33	6.38	10.62	24.50	4.85	1.45	4.29	6.3	10.62	
	<b>Total Expenses (IV)</b>	<b>5.53</b>	<b>2.05</b>	<b>6.93</b>	<b>7.58</b>	<b>11.81</b>	<b>27.22</b>	<b>5.45</b>	<b>2.05</b>	<b>4.88</b>	<b>7.5</b>	<b>11.81</b>	
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>(3.96)</b>	<b>0.57</b>	<b>(6.93)</b>	<b>(3.39)</b>	<b>(11.81)</b>	<b>(20.80)</b>	<b>(3.88)</b>	<b>0.57</b>	<b>(4.88)</b>	<b>(3.31)</b>	<b>(11.81)</b>	
VI	<b>Exceptional items</b>	-	-	(231.97)	-	-	(3.42)	-	-	-	-	-	
VII	<b>Profit/(Loss) after exceptions items and tax (V-VI)</b>	<b>(3.96)</b>	<b>0.57</b>	<b>(238.90)</b>	<b>(3.39)</b>	<b>(11.81)</b>	<b>(24.22)</b>	<b>(3.88)</b>	<b>0.57</b>	<b>(4.88)</b>	<b>(3.31)</b>	<b>(11.81)</b>	
VIII	Tax expenses:	-	-	-	-	-	-	-	-	-	-	-	
	(1) Current tax	-	-	-	-	-	-	-	-	-	-	-	
	(2) Deferred tax	-	-	-	-	-	-	-	-	-	-	-	
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>(3.96)</b>	<b>0.57</b>	<b>(238.90)</b>	<b>(3.39)</b>	<b>(11.81)</b>	<b>(24.22)</b>	<b>(3.88)</b>	<b>0.57</b>	<b>(4.88)</b>	<b>(3.31)</b>	<b>(11.81)</b>	
X	<b>Profit/(Loss) from discontinued operations</b>												

# संपादकीय

## चाणक्य विरुद्ध चाणक्या!

गेल्या पाच वर्षांत राज्यात मोठी राजकीय उलथापालथा झाली. शिवसेनेसारखीच राष्ट्रवादीत फूट पडली आणि दोन पक्षांचे चार पक्ष झाले. राज्यात सत्ता बदलली. आता विधानसभा निवडणुकीत महाविकास आघाडी विरुद्ध महायुती अशी लढत होत आहे. दरम्यान, राष्ट्रवादी काँग्रेस शरदचंद्र पवार पक्षाचे नेते शरद पवार यांच्या भूमिकेची चर्चा सातत्याने होत आहे. विधानसभा निवडणुकीनंतर राज्यात नव समीकरण दिसण्याची शक्यताही व्यक्त केली जाते. मात्र भाजपचे नेते आणि केंद्रीय गृहमंत्री अमित शहा यांनी सर्व चर्चा फेटाळून लावल्या. विधानसभा निवडणुकीचा प्रचार आता शिगला पोहचला आहे. देशातील प्रत्येक पक्षाचे बडे नेते महाराष्ट्रात येऊन प्रचारसभा घेत आहेत, या सभामधून एकमेकांच्या विरोधात आरोप प्रत्यारोपाचा फैरी झडत आहेत. लोकसभा निवडणुकीत अमित शहा यांनी शरद पवार आणि उध्दव ठाकरे यांना टार्गेट केले होते, मात्र शहा आणि मोदी यांनी विचालेला जाव राज्यतील जनतेला रूचला नसल्याचे लोकसभा निवडणुकीच्या निकालात दिसले. राज्यात महायुतीचा मुख्यमंत्री कोण असेल याबद्दल प्रश्न विचारला असता अमित शहांनी म्हटलं की, निवडणुकीनंतर तिन्ही पक्ष एकत्र बसून हा निर्णय घेणार आहेत. सध्या एकनाथ शिंदे यांच्या नेतृत्वाखाली महायुतीचं सरकार आहे. तसंच शरद पवार यांना संधी देणार नाही असेही अमित शहांनी स्पष्ट केलं. शरद पवार यांना नेमकी कशाची संधी देणार नाही हे मात्र अमित शहा स्पष्ट बोलले नाहीत. भाजप महायुतीला पाठिंबा देण्याची की राज्यात महाविकास आघाडीचं सरकार स्थापन करण्याची संधी हा प्रश्न अनुरित आहे. विधानसभा निवडणुकीनंतर शरद पवार हे महाविकास आघाडीतून बाहेर पडत महायुतीला पाठिंबा देणार असल्याच्या चर्चा सुरू आहेत. अजित पवारांनी यावर भाष्य करताना म्हटले की, शरद पवारांच्या मनात काय आहे त्याचा थांगपत्ता कुणालाच लागू शकत नाही. आज शहा यांच्या मुंबईतील घाटकोपर आणि बोरिवली या भाजपच्या बालेकिल्ल्यात सभा होत आहेत, घाटकोपर येथे लोकसभा निवडणुकीत पंतप्रधान नरेंद्र मोदी यांनी रोड शो केल्यानंतरही येथील भाजपचे उमेदवार मिहिर कोटेचा यांचा पराभव झाला होता. आता कोटेचा पुन्हा विधानसभा निवडणूक लढवित आहेत. सध्या महायुतीचे मुख्यमंत्री एकनाथ शिंदे जरी असले तरी निवडणुकीच्या निमित्ताने निकालानंतर एकत्र बसून पुढील निर्णय घेतला जाईल असे शहा यांनी रिविचारी सांगितले. यापुढे जाऊन शहा यांनी महत्त्वाचे विधान केले ते असे की आम्ही निकालानंतर शरद पवारांना कोणतीही संधी देणार नाही. शहा यांच्या विधानावऊन एक गोष्ट कळते की शरद पवार हे कोणत्याही परिस्थितीत भाजपला पुन्हा एकदा राज्यात सत्तेपासून दूर ठेवण्यासाठी प्रयत्न करू शकतात. २०१९ मध्ये महाविकास आघाडी स्थापन करण्यात शरद पवार यांची भूमिका महत्त्वाची ठरली होती. सर्वाधिक जागा जिंकूनही भाजपला सत्तेच्या बाहेर बसायं लागलं होतं. तर त्याआधी २०१४ मध्ये सर्वच पक्ष स्वबळीवर लढले होते. तेव्हा भाजपला सर्वाधिक जागा मिळाल्या होत्या. पण बहुमत गाठता आलं नव्हतं. त्यावेळी शरद पवार यांनी भाजपला बाहेरून पाठिंबा दिला होता. शरद पवार यांच्या या भूमिकेमुळेच आता पुन्हा एकदा त्यांच्या पाठिंब्याच्या चर्चा रंगल्या आहेत. भाजपची खेळी भाजपवरच उलटवणारे आज महाराष्ट्रात एकमेव नेते आहेत ते म्हणजे शरद पवार. लोकसभा निवडणुकीत इतर राज्यात भाजपला यश मिळत असताना महाराष्ट्र आणि उत्तर प्रदेशात भाजपचा वारू रोखला गेला, त्यात महाराष्ट्रात महत्त्वाची भूमिका शरद पवार यांची होती. भाजपला तब्बल २३ जागांवरून ९ जागांवर खाली मविआने खेचले. २०१९ ला महाविकास आघाडीचे सरकार स्थापन करण्यासाठी शरद पवारांनीच पुढाकार घेतला होता, काँग्रेसकडून ताडून भूमिका घेतल्यानंतर शरद पवारांनीच काँग्रेसचे ज्येष्ठ नेते अहमद पटेल यांच्या मध्यस्थीने अखेर हे सरकार स्थापन केले. शरद पवार जोपर्यंत महाराष्ट्राच्या राजकारणात सक्रिय आहेत तोवर भाजपला सत्तेपासून दूर ठेवण्यात ते यशस्वी होतील अशीच धारणा शहा यांची असावी. त्यामुळेच त्यांनी आम्ही शरद पवारांना कोणतीही संधी देणार नसल्याचे विधान केले असावे. देशातील भाजपचे नेतृत्व मोदी-शहा यांच्याकडे गेल्यानंतर पवारांनी सुरुवातीला भाजपशी जमवून घेण्याचा प्रयत्न केला. मोदी पंतप्रधान झाल्यानंतर काही दिवसांतच बारामतीतील गोविंद वांगत गेले, मात्र त्यांनी आजपर्यंत एकदाही मातोश्रीवर भेट दिलेली नाही. मोदी पवार आपले मुद्दे असल्याचे सांगतात, त्यांचे बोट धडून मी राजकारणात आलो असेही बोलले होते. त्यामुळे मोदींनी आजही पवारांवर टीका केली की विरोधक मोदींच्या या वक्तव्याचा दाखला देतात, पवारांनी सुरुवातीला भाजपशी विशेषतः नरेंद्र मोदी यांच्याशी जमवून घेण्याचा प्रयत्न केला. पण राज्यातील नेते आणि अमित शहा यांच्या दबावाला ते नमले नाहीत. त्यातच राज्यात देवेंद्र फडणवीस मुख्यमंत्री झाल्यानंतर फडणवीसांनी पवार विरोधी स्थानिक नेत्यांना ताकद देण्याचा प्रयत्न केला. जयकुमार गोरे, गोपीचंद पडळकर, सदाभाऊ खोत, राहुल कुल, रणजितसिंह नाईक-निंबाळकर यातील पडळकर कधी बोलतात शरद पवार महाराष्ट्राचा कोरोना आहे तर सदाभाऊ खोत पवारांच्या चेहऱ्यावरून त्यांच्या आज्ञावाचक बोलतात, मात्र पवार यांनी कधीही याकडे लक्ष दिले नाही. पवार हे कृतीतून बोलतात लोकसभेला त्यांनी विरोधकांना चोख प्रत्युत्तर दिले, पवारांना शह देण्यासाठी राष्ट्रवादी काँग्रेसमध्ये फूट पाडण्यात आली. पवारांचे चिन्ह आणि पक्षाचे नाव देखील अजित पवारांना दिले, पण पवारांनी याही परिस्थितीत लोकसभेला आपला करिष्या पवारांनी दाखवला. भाजपच्या शिर्ष नेतृत्वाला जमले नाही ते राज्यातील नेत्यांना काय जमणार असा संदेश यातून गेल्यामुळेच कदाचित, पवारांना विरोध करणाऱ्या देवेंद्र फडणवीस यांच्या मुख्यमंत्रीपदाबाबत आता शहा संकेत देऊ लागलेत. महाराष्ट्रात आले की शहा पवारांना जाव विचारतात, शरद पवारांनी काय केले. शरद पवार मात्र मी काही केले असेल की नाही माहीत नाही, पण कोणत्या तरी आरोपाखाली तुरुंगात गेलो नाही, या एकाच वाक्याने ते शहा यांच्या आरोपाची हवा काढतात. आज अजित पवारांसोबत गेलेले अनेक आमदार शरद पवारांकडे परत आले. स्वतः अजित पवार या निवडणुकीत डॅंजर झोनमध्ये असल्याची चर्चा आहे. ठाकरेंच्या विरोधात एकनाथ शिंदे यांनी शिवसेनेला डॅंमेज केले. काही अंशी भाजपचा सुपा हेतू साध्य झाला, मात्र ठाकरेंच्या तुलनेत लोकसभेला शिंदे कमी पडल्याचे दिसले आणि इतके करऊही भाजपच्या नेतृत्वाला राज्यात निरंकुश सत्ता मिळविणे जमत नसल्यानेच मोदी आणि शहा यांचा रोख हा ठाकरे आणि पवार यांच्यावरच राहिला आहे. लोकसभेला अपयश मिळाल्यानंतर आता राज्यात आणि देशाचे आर्थिक केंद्र असणाऱ्या मुंबईत भाजपला आपली स्वतःची सत्ता ठेवायची आहे, मात्र लोकसभेला मुंबईतील तीनपैकी भाजपच्या दोन उमेदवारांचा पराभव झाला. आता विधानसभेला किमान मुंबईत जास्तीत जास्त जागा जिंकून मुंबईत आपले वर्चस्व टिकवून ठेवण्यासाठी भाजपचे प्रयत्न सुरू आहेत. आज मुंबईतील घाटकोपर आणि बोरिवली या भाजपच्या बालेकिल्ल्यातच अमित शहा सभा घेत आहेत. २०१९ ला शहा यांनी दिलेले आश्वासन न पाळल्यानेच युती तोडल्याचे उध्दव ठाकरे यांनी सांगितले. आता या निवडणूक प्रचारात शहा यांनी राज्यातील जनतेने देवेंद्र फडणवीस यांचा विरोध करण्याचे ठरवले असल्याचे सांगत, फडणवीस हेच भाजपचे मुख्यमंत्री असल्याचे संकेत दिले आहेत. महायुतीत आज अशी परिस्थिती आहे की शिवसेना किंवा भाजप कोणीही मोठा भाऊ होऊ शकतो. त्यातच एकनाथ शिंदे यांना भेटण्यासाठी पवार किती वेळा वर्षावर गेले, त्यामुळे शिंदे यांच्या दबावात आता भाजपही सावध झाली आहे. भाजपचे किडना कमी जागा देतांना मुख्यमंत्री पदाबाबत त्यांमधे जाणोव घडून दिली. शहा यांनी यावेळी महायुतीचा मुख्यमंत्री झाला तरी २०२९ ला भाजपचा मुख्यमंत्री होणार तर तिकडे राज ठाकरे यांनीदेखील आता महायुतीचे सरकार येणार आणि त्यात ममसे सहभागी असणार पण २०२९ ला मनसेचा मुख्यमंत्री होणार असे सांगितले, आता अमित शहा हे मुंबईत आल्यावर कोण कोणते गौयसफेट करतात हे बघणे महत्त्वाचे ठरणार आहे.

# सारी एकाची लेकरे! मनी कणव जपा रेऽऽऽ!

कणव किंवा दयाळूपणा हा माणसाचा एक स्वभाव आहे. सद्गुण माणसास अलंकारासारखे सुशोभित करतात. दयाभाव आत्मसात केला की आपण आनंदी आणि हसतमुख राहू शकतो. त्यामुळे आपल्या आसपास नेहमी सकारात्मकता निर्माण होईल, शिवाय आपण जास्तीत जास्त लोकांना आपल्या जीवनाशी जोडू शकतो.

मानवाचे चारित्र्य दया नावाच्या निष्कलंक दगिन्यांमुळे चोपैर झळाळू लागते. जो माणूस काया, वाचा आणि मनानून जीवजंतूवर दया व प्रेम करतो. त्या जीवजंतूंसह माणसेसुद्धा त्याच्यावर जीव लावतात. त्याचे ते शरीर सर्वाना सुख, समाधान, क्षमा व शांती प्रदान करणारे माहेरघर वाटू लागते. असे सर्वांशी रमेहभाव ज्याचे जुळले

त्याचे मनुष्यजन्म खरोखरच सार्थकी लागले, असे दासाला वाटते. संतवचन साक्ष देते- "दया क्षमा शांती! तिथे देवाची वस्ती! "

दि.१३ नोव्हेंबर हा जागतिक कणव अथवा दयाळू दिन म्हणून सन १९९८

सालापासून संपूर्ण जगभरात साजरा केला जातो. या दिनाची संकल्पना जागतिक दयाळू चळवळीतून निर्माण झाली.

यामध्ये अमेरिकन, थायलंड, कृष्णादास निरंकारी

होता. सर्व लोकांनी एकत्र यावे, माणुसकी जपावी, हिंसात्मक क्रूर्यांना आळा बसावा अशा उद्देशाने हा दिवस साजरा केला जातो.

सद्याच्या धावपळीच्या जीवनात प्रत्येक व्यक्ती

आपापल्या कामात व्यस्त असतो. आपण आपल्या जगात इतके हरवलेले असतो की आसपास काय चालू आहे याचे, कित्येकदा आपल्याला भान नसते. आपण इतरांशी कसे वागतो याकडे आपण कधीच लक्ष देत नाही.



## 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 Standalone & Consolidated Unaudited Results for the Quarter Ended 30/09/2024

(₹ In Lakhs)

S. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended		Half Year Ended		Year Ended	Quarter Ended		Half Year Ended		Year Ended		
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
I	Revenue from Operations	-	-	-	-	-	49.18	59.60	169.55	108.78	275.3	462.98	
II	Other income	-	0.09	-	0.15	-	0.06	0.09	-2.13	0.15	0.03	3.79	
III	<b>Total Income (H-II)</b>	-	<b>0.09</b>	-	<b>0.15</b>	-	<b>0.82</b>	<b>49.24</b>	<b>59.69</b>	<b>167.42</b>	<b>108.93</b>	<b>466.77</b>	
IV	<b>Expenses</b>												
	Cost of Production	45.55	53.76	134.29	99.31	234.06	432.63						
	Purchase of Traded Goods	6.91	-	-	6.91	-	-						
	Change in Inventories of Finished Goods, work in progress and stock in trade	(0.62)	-	-	-	-	-						
	Employee benefits expense	(0.06)	-	-	-	-	0.06	-1.97	-	-1.97	-	0.35	
	Finance costs	-	-	-	-	-	0.04	2.41	-	2.45	-	4.44	
	Depreciation and amortisation expense	14.58	14.57	17.45	29.15	34.90	58.29	51.50	51.34	62.47	102.84	124.69	
	Other Expenses	14.22	2.00	1.02	2.22	4.10	15.94	3.85	19.36	-0.72	23.21	40.89	
	<b>Total Expenses (IV)</b>	<b>0.80</b>	<b>16.57</b>	<b>18.47</b>	<b>31.37</b>	<b>39.00</b>	<b>74.23</b>	<b>107.17</b>	<b>126.93</b>	<b>194.07</b>	<b>234.1</b>	<b>397.67</b>	
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>(14.80)</b>	<b>(16.48)</b>	<b>(18.47)</b>	<b>(31.22)</b>	<b>(39.00)</b>	<b>(73.42)</b>	<b>(57.93)</b>	<b>(67.24)</b>	<b>(26.65)</b>	<b>(125.17)</b>	<b>(122.34)</b>	<b>(357.20)</b>
VI	<b>Exceptional items</b>	-	-	-	-	-	-	-	-	-	-	-	
VII	<b>Profit/(Loss) after exceptions items and tax (V-VI)</b>	<b>(14.80)</b>	<b>(16.48)</b>	<b>(18.47)</b>	<b>(31.22)</b>	<b>(39.00)</b>	<b>(73.42)</b>	<b>(57.93)</b>	<b>(67.24)</b>	<b>(26.65)</b>	<b>(125.17)</b>	<b>(122.34)</b>	<b>(357.20)</b>
VIII	Tax expenses:												
	(1) Current tax	-	-	-	-	-	-	-	-	-	-	-	
	(2) Deferred tax	-	-	-	-	-	-	-	-	-	-	-	
IX	<b>Profit (Loss) for the period</b>	<b>(14.80)</b>	<b>(16.48)</b>	<b>(18.47)</b>	<b>(31.22)</b>	<b>(39.00)</b>	<b>(73.42)</b>	<b>(57.93)</b>	<b>(67.24)</b>	<b>(26.65)</b>	<b>(125.17)</b>	<b>(122.34)</b>	<b>(357.20)</b>
X	<b>Other Comprehensive Income</b>	-	-	-	-	-	-	-	-	-	-	-	
XI	<b>Total Comprehensive Income for the period/year (IX + X) Comprising Profit (Loss)</b>	<b>(14.80)</b>	<b>(16.48)</b>	<b>(18.47)</b>	<b>(31.22)</b>	<b>(39.00)</b>	<b>(73.42)</b>	<b>(57.93)</b>	<b>(67.24)</b>	<b>(26.65)</b>	<b>(125.17)</b>	<b>(122.34)</b>	<b>(357.20)</b>
XII	Paid up Equity Share Capital (face value Rs. 10/- 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	21,358.75	21,358.75	21,358.75	
XIII	Earning per equity share of Rs. 10/- each												
	(1) Basic	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	
	(1) Diluted	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	

See accompanying notes to financial result

#### Notes:-

- The above Un-Audited Financial Results for the Quarter and the Half Year ended 30th September, 2024 were reviewed and approved by the Resolution Professional on 12th November 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 Dhelariya (having registration no. IBBI/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(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 Dhelariya as Resolution Professional.
- As per requirement of Ind AS-108, no disclosure is required as the Company is operating in Single Business Segment. The Audited 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 Standard) rules 2015, Companies (Indian Accounting Standards) amendments rules 2016 and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure 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 us 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 us 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, Securities Appellate Tribunal 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.

For and on behalf of the Board of Directors of

KSS Limited  
Sd/-  
Dharmendra Dhelariya  
Resolution Professional

Date: 12th November, 2024  
Place: Mumbai

## Aika India Limited

CIN: L99999MH1993PLC168521

Register office: Unit No. 102, First Floor, Morya Landmark II, New Link Road, Andheri (West), Mumbai - 400 053

### Statement of Un-Audited consolidated & Standalone Results for the Year ended 30th September, 2024

(₹ In Lakh)

S. No.	Particulars	CONSOLIDATED						STANDALONE					
		Quarter Ended		Half Year Ended		Year Ended	Quarter Ended		Half Year Ended		Year Ended		
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024	30/09/2024	30/06/2024	30/09/2023	30/09/2024	31/03/2024	
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)	
I	Revenue from Operations	-	-	-	-	-	-	-	-	-	-	-	
II	Other income	1.57	2.62	-	4.19	-	6.42	1.57	2.62	-	4.19	6.00	
III	<b>Total Income (H-II)</b>	<b>1.57</b>	<b>2.62</b>	<b>-</b>	<b>4.19</b>	<b>-</b>	<b>6.42</b>	<b>1.57</b>	<b>2.62</b>	<b>-</b>	<b>4.19</b>	<b>6.00</b>	
IV	<b>Expenses</b>												
	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	0.60	0.59	1.20	1.19	2.72	0.6	0.6	0.59	1.2	1.19	
	Finance costs	-	-	-	-	-	-	-	-	-	-	-	
	Depreciation and amortisation expense	-	-	-	-	-	-	-	-	-	-	-	
	Other expenses	4.93	1.45	6.33	6.38	10.62	24.50	4.85	1.45	4.29	6.3	10.62	
	<b>Total Expenses (IV)</b>	<b>5.53</b>	<b>2.05</b>	<b>6.93</b>	<b>7.58</b>	<b>11.81</b>	<b>27.22</b>	<b>5.45</b>	<b>2.05</b>	<b>4.88</b>	<b>7.5</b>	<b>11.81</b>	
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>(3.96)</b>	<b>0.57</b>	<b>(6.93)</b>	<b>(3.39)</b>	<b>(11.81)</b>	<b>(20.80)</b>	<b>(3.88)</b> </					