

KSS LIMITED

(Company undergoing Corporate Insolvency Resolution Process)

CIN: L22100MH1995PLC092438

Regd. Office: Unit No. 101A, 1st Floor, Plot No. B-17, Morya Landmark II, Andheri (West), Mumbai – 400053.

Address of RP: Dharmendra Dhelariya, Insolvency Professional, B-605, Titanium Square,

Thaltej Cross Road, Thaltej, Ahmedabad – 380 054

Email: cirp.kssltd@gmail.com

KSSL/BSE-NSE/2025-26

1st June, 2026

To,

**The Corporate Relations Department,
Bombay Stock Exchange Limited,
PJ Tower, Dalal Street, Fort,
Mumbai-400 001.
Scrip Code: 532081**

**National Stock Exchange of India Ltd,
Exchange Plaza,
Plot no. C/1, G Block,
Bandra-Kurla Complex,
Bandra (E), Mumbai - 400 051.
Scrip Code: KSERASERA**

Dear Madam/Sir,

SUB: COMPLIANCE UNDER REGULATION 47 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015. NEWSPAPER PUBLICATION – FINANCIAL RESULTS-31st MARCH, 2026

Pursuant to the provisions of Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Newspaper Publication of the Extract of Standalone and consolidated audited Financial Results for the year ended March 31, 2026, published on Saturday, May 30, 2026 in the following newspapers:

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

This is for your information and records.

Thanking you,

Yours faithfully,

**For and On Behalf of the Board
KSS Limited
(Formerly known as K Sera Sera Limited)**

DHARMENDRA TAKHATMAL
DHELARIYA

Digitally signed by DHARMENDRA
TAKHATMAL DHELARIYA
Date: 2026.06.01 11:36:03 +05'30'

**Dharmendra Dhelariya
Resolution Professional
KSS Limited
(IBBI/IPA-001/IP-P00251/2017-2018/10480)
AFA Number: AA1/10480/02/300626/108340
AFA valid upto 30/06/2026**

Adisoft Technologies Delivers Stellar Debut Performance Post Listing with 47% H2 Revenue Growth and 42% FY26 PAT Growth

PUNE, (BABITA P. MURDESHWAR

Adisoft Technologies Limited (NSE:ADISOFT | INE20PLO1012), an industrial digital automation company specializing in automated assembly lines, robotic work cells, smart material handling systems, special purpose machines (SPMs), and Industry 4.0 solutions, has announced its Audited Financial Results for H2 & FY26.H2 FY26 Consolidated Key Financial Highlights : Total Income of Rs119.70 Cr, YoY growth of 46.58%, EBITDA of Rs 24.56 Cr, YoY growth of 76.69%,EBITDA Margin of 20.52%, YoY growth of 350 Bps. Net Profit of Rs 17.48 Cr, YoY growth of 79.47%. Net Profit Margin of 14.60%, YoY growth of 268 Bps. Diluted EPS of Rs 14.65, YoY growth of 84.05%FY26 Consolidated Key Financial Highlights : Total Income of Rs169.33 Cr, YoY growth of 26.66%,EBITDA of Rs 32.84 Cr, YoY growth of 42.35%, EBITDA Margin of 19.39%, YoY growth of 214 Bps. Net Profit of Rs 22.80 Cr, YoY growth of

42.86%. Net Profit Margin of 13.46%, YoY growth of 153 Bps. Diluted EPS of Rs 19.09, YoY growth of 41.93%Commenting on the Performance, Mr. Ajay Chandrashekhar Prabhu, Chairman & Managing Director of Adisoft Technologies Limited said, “FY26 marks a defining milestone in Adisoft Technologies’ journey as we entered the public markets through our successful NSE Emerge listing while simultaneously delivering a strong operational and financial performance. During the year, the company reported strong growth across key financial parameters, with Total Income increasing by 27%, EBITDA growing by over 42%, and Net Profit rising by nearly 43% on a year-on-year basis. The performance reflects the strength of our engineering capabilities, execution-focused approach, and our ability to consistently deliver high-value industrial automation solutions across sectors.The broader industrial automation landscape in India continues to present a significant long-term



opportunity. Manufacturing companies across industries are increasingly investing in smart factories, robotics integration, process automation, warehouse automation, and Industry 4.0-driven efficiencies to enhance productivity, quality, and operational reliability. Government-led initiatives supporting domestic manufacturing, localisation, and industrial infrastructure development are further accelerating this transformation. With our integrated capabilities spanning automated assembly lines, robotic work cells, material handling systems, and customised automation solutions, we believe Adisoft is strategically positioned to benefit

from these structural industry tailwinds. Our growing presence across automotive, electronics, pharmaceuticals, packaging, and industrial manufacturing sectors provides strong visibility for future growth.As we move ahead, our focus remains firmly on scaling the business responsibly while strengthening technology capabilities, execution bandwidth, and customer diversification. The transition into a listed company marks the beginning of a new growth phase for Adisoft, bringing enhanced visibility, stronger governance standards, and access to larger opportunities within the industrial automation ecosystem. We continue to witness healthy customer enquiries and rising adoption of automation-led manufacturing solutions across industries. Supported by our upcoming manufacturing facility in Pune, expanding engineering strengths, and continued focus on innovation-driven execution, we believe the company is well positioned to deliver sustainable long-term growth.”

Kanjur Dumping Ground’s Toxic Grip Chokes Northeast Mumbai, Civic Apathy Puts Lives at Risk

Kanjur Dumping Ground Ranked 12th Among World’s Most Polluting Landfills

Mumbai: Ajay Upadhyay

Mumbai’s Kanjurmarg dumping ground has now brought global embarrassment to the city due to its alarming pollution levels. According to the 2026 STOP Methane Project report by the University of California, Los Angeles (UCLA), the Kanjurmarg landfill has been ranked 12th among the world’s most polluting landfill sites. The report reveals that nearly 4.9 tonnes of methane gas leak from the site every hour, making the pollution equivalent to emissions generated by nearly one million SUVs.

Despite the seriousness of the situation, the Brihanmumbai Municipal Corporation (BMC) and the state government continue to rely on hollow assurances, triggering growing anger among local residents.

The Kanjurmarg dumping ground has turned life into a nightmare for lakhs of residents living in Kanjurmarg, Bhandup, Mulund and Vikhroli areas. Toxic fumes, unbearable stench, recurring fires and rising methane emissions have led to severe respiratory illnesses, skin diseases, asthma, allergies and lung-related disorders among citizens. Children and senior citizens are said to be the worst affected. Locals fear that the continuous exposure to pollution is gradually reducing life expectancy in the region.

The landfill, which handles nearly 90 percent of Mumbai’s solid waste, has become a symbol of administrative negligence. While the civic administration continues making paper announcements regarding tree plantations, pollution-control measures and alternative dumping sites, the ground reality is worsening every day. More than 185 lakh metric tonnes of legacy waste have accumulated at the site, yet no concrete or effective action has been taken to curb methane emissions.

The judiciary too has repeatedly pulled up the municipal corporation and the state government over the issue. Courts have expressed serious concern over the administration’s failure to protect public health, but authorities appear unmoved. Environmental and public health failures of the civic body now stand completely exposed, and demands for immediate intervention are intensifying.

Northeast Mumbai Mahavikas Aghadi MP Sanjay Dina Patil has consistently raised the issue aggressively. During



meetings with municipal commissioners, DPDC meetings and even in Parliament in New Delhi, he has repeatedly highlighted the grave health hazards faced by residents due to the dumping ground. Through several letters and public interventions, he has held the administration accountable and demanded urgent solutions.

Patil has maintained a firm stand demanding an alternative to the Kanjurmarg dumping ground and an immediate halt to what he calls a threat to Mumbai citizens’ lives. He has also led a sustained campaign for the health and safety of local residents.

Meanwhile, the BMC has announced a project at Deonar to



process 600 tonnes of waste daily and generate seven megawatts of electricity. However, questions remain over how much relief such projects will actually provide to affected citizens. Despite announcing projects worth thousands of crores, the civic administration has failed to significantly reduce pollution and foul odour, critics allege.

The Kanjurmarg dumping ground is no longer merely a

landfill - it has now emerged as a massive “toxic crisis” looming over the health and future of lakhs of people in Northeast Mumbai. Angry citizens are now questioning how long the administration will continue to gamble with public health and when concrete decisions will finally be taken to resolve this deadly issue.

Indian National Space Promotion and Authorization Centre (IN-SPACE)
Department of Space, Government of India
Engagement of Young Professional under IN-SPaCe Young Professional Scheme (ADVT.NO.IN-SPACE: 02:2026 Dated 30/05/2026)

IN-SPACE is an independent nodal agency under Department of Space (DOS) for promotion and authorization of Space activities and usage of DOS owned facilities by Non-Government Entities (NGES). Applications are invited from eligible candidates for engagement as Young Professional under IN-SPACE Young Professional Scheme for a period of 01 (One) year (extendable up to 03 - One year at time subject to need and satisfactory performance) as per terms and conditions of IN-SPACE Young Professional Scheme.

YP Category	No. of Posts
Young Professional (Grade-1/Grade-2) in various Directorates of IN-SPACE	10

The detailed advertisement is available on the website https: Issued by IN-SPACE under announcement section. The last date for submission of application is 20/06/2026
cbe 49/21/11/0001/2627

MICROSE INDIA LIMITED					
Regd. office: 421 MAKER CHABERS, V, NARIMAN POINT, MUMBAI, MAHARASHTRA, INDIA, 400021 Email Id: microse@rediffmail.com, Website: http://www.microseindia.com CIN No. : L32201MH1988PLC152404, Tel No. : 022-22824981					
Extract of Audited Standalone Financial Results for the Year ended and Quarter ended 31st March, 2026					
Particulars	Quarter Ended		Year Ended		
	31-03-2026 (Audited)	31-12-2025 (Unaudited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)
Total Income from operations	-	3.14	136.27	(118.23)	136.27
Net profit from ordinary activities before tax	(21.36)	(1.73)	109.92	(180.09)	95.85
Net profit from ordinary activities after tax	(21.36)	(1.73)	109.92	(172.32)	95.85
Total Comprehensive Income (after tax)	(28.29)	(0.44)	109.92	(161.96)	95.85
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 audited Financial Results for the year ended and Quarter ended March 31, 2026, filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. The full format of Standalone Audited Financial Results for the year ended and Quarter ended March 31, 2026 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: 00535837					
Place : Mumbai Date : 28 th May, 2026					



Revenue*

41%

↑

AUM*

46%

↑

NCD & BLRRated by

CRISIL BBB/Stable

EXTRACT OF STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2026

S. No.	Particulars	Quarter Ended			Year Ended		₹ In Lakhs
		Mar-26	Dec-25	Mar-25	Mar-26	Mar-25	
		Note 8	Unaudited	Note 8	Audited	Audited	
1	Revenue from operations (including other income)	2,131.14	1,833.63	1,336.55	6,996.58	4,957.62	
2	Profit Before Exceptional Items and Tax	742.64	521.70	415.30	2,085.47	1,853.85	
3	Exceptional Items	-	-	33.31	-	33.31	
4	Profit Before Tax and after Exceptional Items	742.64	521.70	381.99	2,085.47	1,820.54	
5	Profit after tax	547.83	383.43	261.76	1,530.65	1,306.75	
6	Total comprehensive income (comprising profit after tax for the period and other comprehensive income after tax)	1,083.12	383.12	306.41	2,078.07	1,453.53	
7	Paid up equity share capital (Face value of INR 10/- each)	2,111.40	2,111.40	1,956.40	2,111.40	1,956.40	
8	Earnings per share (not annualised)						
	Basic (INR)	2.59	1.82	1.34	7.46	6.68	
	Diluted (INR)	2.59	1.82	1.30	7.25	6.58	

1

The Company is a Non-Deposit taking Non Banking Financial Company (NBFC) registered with Reserve Bank of India and classified as Base Layer NBFC (NBFC-BL) in accordance with the Reserve Bank of India (Non-Banking Financial Companies - Registration, Exemptions and Framework for Scale Based Regulation) Directions, 2025.

2

The above financial results for the quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee and on its recommendation approved by the Board of Directors at their respective meeting held on 28th May, 2026. The Statutory Auditors of the Company have conducted the audit of the Financials Statement for the year ended 31st March 2026 and have expressed an unmodified opinion on the same.

3

The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and the other accounting principles generally accepted in India.

4

The Company is operating in a single reportable segment i.e. Non Banking Financial Activities. All activities are carried out within India. As such there are no separate reportable segments as per Indian Accounting Standard-108 (Ind AS) "Operating Segments".

5

During the quarter ended 31st March, 2026, the Company has further issued 3,000 fully paid, senior, secured, rated, listed, redeemable, taxable non-convertible debentures ("NCDs"), each having a face value ₹ 1,00,000/- (Rupees One Lakh Only) aggregating to 23,000 Lakhs (Rupees Three Thousand Lakhs Only), at discount of 2,000 per NCD. The said NCDs are listed on BSE Limited and are fully secured by exclusive, current and continuing charge, or way of hypothecation over the specified receivables of the Company to the extent of 120% of the outstanding amount of the NCDs (including Interest), as detailed out in Information Memorandum and the Company has maintained the requisite security cover which is sufficient to discharge the outstanding principal and interest amount at all time for NCDs.

6

The Security Cover certificate and Compliance with the covenants in respect of the outstanding NCDs as per regulation 54 read with regulation 56(1) of the Security and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the SEBI Listing Regulations) and SEBI Master Circular SEBI/HO/DDHS-PD-1/P/CIR/2025/117 dated 13th August, 2025 have been separately filed with BSE Limited.

7

In respect of NCDs issued by the Company and outstanding by the Company, the statement of disclosure of line items in accordance with Regulation 52(4) of the SEBI Listing Regulations has been separately filed with BSE Limited.

8

The Company has no subsidiary/associate/joint venture company(ies) during the above reporting period, hence the applicability to prepare consolidated financial results is not applicable to the Company.

9

The figures for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year and published year to date unaudited figures upto the third quarter of the respective financial year, which were subjected to Limited review by the Statutory Auditors.

10

The Board of Directors of the Company have recommended dividend of 20.75/- per share of the face value of 2 10 each (i.e. 7.5%) for the financial year ended 31st March, 2026, subject to approval of the shareholders at the ensuing Annual General Meeting of the Company.

11

The financial results of the Company have been prepared in accordance with Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI Listing Regulations and will be available on the website of the Company (www.mangalfincorp.com) and the Stock Exchanges i.e. BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com).

12

Previous periods/year's figures have been regrouped / reclassified, wherever necessary, to make them comparable with the figures of the current period.

*Comparison between figures for the period ended on FY2026 Vs FY2025.



PLACE : MUMBAI

DATED: 28th May, 2026

sd/-

Meghraj Jain

Chairman and Managing Director

DIN: 01311041

KSS Limited (In CIRP)											
Register office: Unit No. 102, First Floor, Morya Landmark II, New Link Road, Andheri (West), Mumbai - 400 053											
Statement of Consolidated Audited Results for the Year ended 31st March, 2026											
(₹ in Lacs)											
S. No.	Particulars	CONSOLIDATED				STANDALONE					
		Quarter Ended 31-03-2026 (Audited)	Quarter Ended 31-12-2025 (Unaudited)	Quarter Ended 31-03-2025 (Audited)	Year Ended 31-03-2026 (Audited)	Quarter Ended 31-03-2026 (Audited)	Quarter Ended 31-12-2025 (Unaudited)	Quarter Ended 31-03-2025 (Audited)	Year Ended 31-03-2026 (Audited)	Year Ended 31-03-2025 (Audited)	Year Ended 31-03-2025 (Audited)
II	Revenue from Operations	44.89	56.60	29.58	199.55	200.11					
III	Other income	1.70	0.23	15.13	2.38	15.91	0.90	0.09	0.67	1.14	1.45
III	Total Income (III)	46.59	56.82	44.71	201.92	216.02	0.90	0.09	0.67	1.14	1.45
IV	Expenses										
	Cost of Operation	18.18	41.64	(28.54)	132.93	104.87					
	Purchase of traded goods	3.27	3.47	1.70	11.66	11.76					
	Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	-	-	0.62	-	-					
	Employee benefits expense	15.36	-	20.13	15.36	22.47					
	Finance costs	0.07	-	0.01	0.07	3.72					
	Depreciation and amortisation expense	44.09	45.59	50.64	180.03	204.82	14.57	14.57	14.57	58.29	58.29
	Other expenses	40.55	1.57	132.56	57.07	157.09	2.49	1.00	1.32	10.37	3.67
	Total Expenses (IV)	121.51	92.27	177.13	397.13	504.73	17.07	15.57	15.89	68.66	61.97
V	Profit/(Loss) before exceptional items and tax (III-IV)	(74.92)	(35.44)	(132.42)	(195.20)	(288.71)	(16.17)	(15.48)	(15.22)	(67.52)	(60.52)
VI	Exceptional items	-	-	-	-	-	-	-	-	-	-
VII	Profit/(Loss) after exceptions items and tax (V-VI)	(74.92)	(35.44)	(132.42)	(195.20)	(288.71)	(16.17)	(15.48)	(15.22)	(67.52)	(60.52)
VIII	Tax expenses:										
	(1) Current tax	-	-	-	-	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-	-	-	-	-
	(3) Mat Credit Entitlements	-	-	-	-	-	-	-	-	-	-
IX	Profit/(Loss) for the period	(74.92)	(35.44)	(132.42)	(195.20)	(288.71)	(16.17)	(15.48)	(15.22)	(67.52)	(60.52)
X	Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-
XI	Total Comprehensive Income for the period/year (IX + X) Comprising Profit (Loss) for the period	(74.92)	(35.44)	(132.42)	(195.20)	(288.71)	(16.17)	(15.48)	(15.22)	(67.52)	(60.52)
	Net Profit attributable to Owners of Holding Company	-	-	-	-	-	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-	-	-	-	-	-
XII	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	21,358.75	21,358.75
XIII	Earning per equity share of Rs 1/- each										
	(1) Basic	(0.00)	(0.00)	(0.01)	(0.01)	(0.01)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
	(1) Diluted	(0.00)	(0.00)	(0.01)	(0.01)	(0.01)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)

- Notes:-**
- The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified by Ministry of Corporate Affairs pursuant to section 133 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.
 - The above statement of financial results has been reviewed and approved by the Resolution Professional on 29th May 2026. The Statutory Auditors of the Company have reviewed the said Results.
 - The Consolidated results include the financial result of its Indian Subsidiaries (i.e. K Sera Sera Digital Cinema Private Limited, K Sera Sera Miniplex Limited, Birla Jewels Limited, Birla Gold and precious Metal Ltd and step down subsidiaries (i.e. KSS E-Commerce Technologies Private Limited earlier known as KSS Speed Technology Private Limited).
 - The Parent company had issued convertible bonds aggregating to 713 crores to Micro Capitals Private Limited. Upon occurrence of an event of default in relation to the conversion of the said convertible bonds, the conditions stipulated in the relevant agreement were triggered, pursuant to which the Company became liable to pay an amount of ₹67,11,69,217/-. The said default occurred on 1 April 2021 during the COVID-19 pandemic, a period in which the Company was facing severe financial stress and hardship.
 - Consequently, Micro Capitals Private Limited, in its capacity as Financial Creditor, filed an application under Section 7 of the Insolvency and Bankruptcy Code, 2016 ("IBC") for initiation of Corporate Insolvency Resolution Process ("CIRP") against the Parent company for the aforesaid default amount of ₹67,11,69,217/-. The Hon'ble National Company Law Tribunal ("NCLT"), Mumbai Bench, admitted the said application vide order dated 24 January 2023 in C.P. No. 748 of 2022.
 - Pursuant to the aforesaid order, Mr. Dharmendra Dheliariya (IBBI Registration No. IBBI/PA-001/IP-P00251/2017-18/10480) was appointed as the Interim Resolution Professional ("IRP") under Section 13(1)(c) of the IBC. Further, a moratorium under Section 14 of the IBC was declared by the Hon'ble NCLT. During the CIRP period, the Parent company continued its operations as a going concern. Thereafter, in the first meeting of the Committee of Creditors ("CoC"), Mr. Dharmendra Dheliariya was confirmed and appointed as the Resolution Professional ("RP") of the Parent company.
 - The application filed for approval of the Resolution Plan was rejected by the Hon'ble NCLT, Mumbai Bench, vide order dated 24 March 2025 in I.A. No. 04 of 2024 in C.P. No. 748 of 2022. No further directions were issued by the Hon'ble NCLT in the said order. Accordingly, the Resolution Professional convened a meeting of the Committee of Creditors to deliberate and decide the further course of action. In the said meeting, the resolution for initiation of liquidation of the Company could not be approved due to absence of the requisite voting majority of the members of the CoC. Since the Resolution Plan stood rejected by the Hon'ble NCLT and the CIRP period had expired, the Resolution Professional filed an application before the Hon'ble NCLT seeking initiation of liquidation proceedings against the Company. The said application is presently pending adjudication.
 - Further, the Resolution Applicant, Micro Capitals Private Limited, being aggrieved by the order passed by the Adjudicating Authority rejecting the Resolution Plan, has preferred an appeal before the Hon'ble National Company Law Appellate Tribunal ("NCLAT"), New Delhi. The matter was heard by the Hon'ble NCLAT and judgment was reserved on 13 February 2026. The judgment is presently awaited.
 - As per the requirements of Ind AS-108, disclosure is required as the Group is operating in multiple business segment and the same has also been provided.
 - A search was conducted by the Income Tax Department u/s 132 in the office premises of KSS Limited during the FY 2019-20. The company (including subsidiary Company) has disputed Income Tax Demand of Rs. 5943.54 Lakhs against the orders passed u/s 143(3) r.w.s 153A/143(3) for the A.Y. 2014-15 to A.Y. 2021-20. The company (including subsidiary companies) has filed appeal before CIT for the said disputed demand for respective assessment years.
 - The Parent 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 in this financial statements.
 - The Parent Company had received a demand of Rs 734.06 Lacs excluding interest and penalty under section 142 of the Custom Act 1962 on account of non-adherence of EPCG Scheme as company is not able to export

