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

Date: 07-08-2026

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

Re: Intimation under Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Order dated 5th August, 2026 passed by the Hon'ble National Company Law Tribunal, Mumbai Bench, Court-V, passing consequential orders to give effect to the approval of the Resolution Plan in respect of KSS Limited (a company undergoing Corporate Insolvency Resolution Process).

Dear Sir / Madam,

As your good self is already aware that **KSS Limited** ('Company') is undergoing Corporate Insolvency Resolution Process (CIRP) vide Hon'ble National Company Law Tribunal, Mumbai Bench order dated 24th January, 2023 ('Order'), in terms of the provision of Insolvency and Bankruptcy Code 2016 (IBC) and the regulation made thereunder. Pursuant to said order and in accordance with the provision of IBC the powers of the Board of Directors and responsibility for managing the affairs of the Company are vested in, Mr. Dharmendra Dhelariya, in the Capacity of Resolution Professional (RP).

In compliance with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") read with Para A of Part A of Schedule III thereto and the SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026, and in continuation of the earlier disclosures made in connection with the CIRP, including the intimation dated 30th June, 2026 in respect of the approval of the Resolution Plan by the Hon'ble National Company Law Appellate Tribunal, Principal Bench, New Delhi ("NCLAT"), we hereby intimate the following material development:

The Hon'ble NCLAT, vide its common Judgment and Order dated 30th June, 2026 passed in Company Appeal (AT) (Insolvency) No. 714 of 2025 and Company Appeal (AT) (Insolvency) No. 721 of 2025, had allowed the said appeals, set aside the order dated 24th March, 2025 passed by the Adjudicating Authority, allowed I.A. (PLAN) No. 04 of 2024 and approved the Resolution Plan submitted by Micro Capitals Private Limited (Successful Resolution Applicant) in respect of the Company, and directed the Adjudicating Authority to pass consequential orders within a period of one month from the date of the said order. Pursuant thereto, the Hon'ble National Company Law Tribunal, Mumbai Bench, Court-V ("NCLT"/"Adjudicating Authority"), vide its order pronounced on 5th August, 2026 in I.A. (PLAN) No. 04 of 2024 in C.P. (IB) No. 748/MB/2022, has been pleased to pass the consequential order giving effect to the approval of the Resolution Plan, inter alia, providing that:

(i) the Resolution Plan, as approved by the Committee of Creditors and the Hon'ble NCLAT, shall be binding on the Corporate Debtor, its employees, members, creditors, including the Central Government, any State Government or any local authority to whom a debt in respect of the payment of dues arising under any law for the time being in force is due, guarantors and other stakeholders involved in the Resolution Plan;

(ii) the reliefs and concessions stand granted/dealt with in the manner set out in the said order, including the protection under Section 32A of the Insolvency and Bankruptcy Code, 2016 ("Code") in respect of liabilities and offences committed prior to the commencement of the CIRP, and the clarification, in terms of the judgment of the Hon'ble Supreme Court in Ghanshyam Mishra and Sons Private Limited vs. Edelweiss Asset Reconstruction Company Limited [(2021) 9 SCC 657], that all claims which are not part of the Resolution Plan shall stand extinguished and no person shall be entitled to initiate or continue any proceedings in respect of a claim which is not part of the Resolution Plan;

(iii) the Memorandum of Association and Articles of Association of the Company shall accordingly be amended and filed with the Registrar of Companies, Mumbai, Maharashtra, for information and record, and the share capital of the Company shall stand reorganised in the manner provided in the Resolution Plan;

(iv) the moratorium under Section 14 of the Code shall cease to have effect from the date of the said order i.e., 5th August, 2026;

(v) the avoidance application in respect of preferential transactions, being I.A. No. 4648 of 2023, having already been allowed by the Adjudicating Authority vide order dated 1st August, 2025, the reliefs granted thereunder and any recovery pursuant thereto shall be dealt with in accordance with the approved Resolution Plan and the decision of the Committee of Creditors, for the benefit of the stakeholders of the Corporate Debtor; and

(vi) the Monitoring Committee shall supervise the implementation of the Resolution Plan and file the status of its implementation before the Adjudicating Authority from time to time, preferably every quarter, until the Resolution Plan is fully implemented.

The said order was pronounced by a Bench comprising Hon'ble Ms. Lakshmi Gurung, Member (Judicial), and Hon'ble Sh. Charanjeet Singh Gulati, Member (Technical).

By virtue of the aforesaid consequential order, the approval of the Resolution Plan submitted by Micro Capitals Private Limited stands given effect to, and the moratorium under Section 14 of the Code has ceased to have effect from 5th August, 2026. The implementation of the approved Resolution Plan, including matters relating to the constitution/reconstitution of the Board of Directors, change in management and control, capital structure and other consequential actions, shall be undertaken in terms of the approved Resolution Plan and the provisions of the Code, under the supervision of the Monitoring Committee. Further disclosures, as may be required under the SEBI LODR Regulations, shall be made in due course.

The disclosures in respect of the approved Resolution Plan, in so far as they have a bearing on the interests of the pre-CIRP public shareholders of the Company, as prescribed under Annexure 18 of the SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026, are set out in Annexure A to this letter.

A copy of the order dated 5th August, 2026 passed by the Hon'ble NCLT is enclosed herewith in Annexure - B for your records.

You are requested to take the above on record and disseminate the same to the investors and stakeholders.

Thanking you,
Yours Sincerely,
For and On Behalf of the Board
KSS Limited (In CIRP)
(Formerly known as K Sera Sera Limited)

DHARMENDRA TAKHATMAL DHELARIYA
Digitally signed by DHARMENDRA TAKHATMAL DHELARIYA
Date: 2026.08.07 17:17:09 +05'30'

Dharmendra Dhelariya
Resolution Professional
(IBBI/IPA-001/IP-P00251/2017-2018/10480)
AFA Number: AA1/10480/02/300627/109364
AFA valid upto 30/06/2027

Annexure A

Disclosure of specific features and details of the Resolution Plan of KSS Limited submitted by Micro Capitals Private Limited, as approved by the Hon'ble NCLAT vide order dated 30th June, 2026 and given effect to by the Hon'ble NCLT vide consequential order dated 5th August, 2026, in so far as they have a bearing on the interests of the pre-CIRP shareholders — as prescribed under Annexure 18 of the SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026:

Sr. No.	Particulars	Details
1.	**Brief particulars of the Resolution Plan**	The Resolution Plan dated 18th October, 2023 submitted by Micro Capitals Private Limited ("Resolution Applicant"/"SRA"), approved by the CoC with 77.97% voting share and by the Hon'ble NCLAT vide order dated 30th June, 2026 (given effect to by the Hon'ble NCLT vide consequential order dated 5th August, 2026), provides for revival of the Company as a going concern with a total settlement outlay of Rs. 3,01,00,000, capital reduction, fresh infusion of equity, change in management and control in favour of the SRA, and supervision of implementation by a Monitoring Committee.
2.	**Pre and post net-worth of the Company**	Pre-CIRP net worth (as per the last available audited financial statements): ₹64.08 Crore. Estimated net worth post implementation of the Resolution Plan: [●]. Total claims admitted in the CIRP aggregate Rs. 1,21,61,08,617.03, against which an aggregate settlement of Rs. 3,01,00,000 is provided under the Resolution Plan; all remaining pre-CIRP claims/liabilities stand extinguished upon implementation. The amount of reduction in the equity share capital shall be credited to the Capital Reserves of the Company. Figures shall be disclosed upon completion of the restatement/acquisition accounting contemplated under the Resolution Plan.
3.	**Details of assets of the Company post CIRP**	The Company shall continue as a going concern with its existing assets; the Resolution Plan does not contemplate sale of the assets of the Company (save as stated therein). Upon implementation, all assets (whether freehold, leasehold or held on licence basis) shall vest in the restructured Company

		free and clear of all encumbrances. The trademarks/logos registered in the name of the Company shall remain with the Company. The assets of the Company's subsidiaries and group companies are not affected by the Resolution Plan.
4.	**Details of securities continuing to be imposed on the Company's assets**	Charges on secured assets shall continue in full force and effect until receipt of the entire payment as per the terms of the Resolution Plan, whereupon all encumbrances, security interests, liens and attachments over the assets/securities of the Company shall stand released and extinguished. Personal guarantees executed by persons in the erstwhile promoter group, corporate guarantees executed by third parties and other third-party security remain unaffected, and the Financial Creditors shall be entitled to their remedies against such guarantors/security providers for the unrecovered financial debt.
5.	**Other material liabilities imposed on the Company**	Payment obligations under the Resolution Plan, viz. (i) CIRP costs — provision of Rs. 35,00,000, payable on actuals in priority (any shortfall/surplus adjusted against payments to Financial Creditors); (ii) Rs. 2,65,00,000 to Financial Creditors; and (iii) ex-gratia amount of Rs. 1,00,000 to Operational Creditors. A Contingency Fund of Rs. 1,00,000 shall be maintained for one year for liabilities not otherwise covered. The costs of the Monitoring Committee (including the monthly fee of Rs. 1,00,000 of the Resolution Professional as its Chairman) shall be borne by the Resolution Applicant. All other pre-CIRP claims and liabilities not forming part of the Resolution Plan stand permanently extinguished.
6.	**Detailed pre and post shareholding pattern assuming 100% conversion of convertible securities**	Pre-CIRP (as per the Resolution Plan/stock exchange records): Promoter & Promoter Group — Nil (0.00%); Public — 2,13,58,75,070 equity shares of Re. 1 each (100.00%). There are no outstanding preference shares or convertible securities. Post implementation: (a) the entire shareholding of the erstwhile promoters stands cancelled/reduced to zero; (b) the existing public shareholding shall stand reduced/consolidated such that public shareholders are issued 1 (one) equity share of Re. 1 for every 1,400 equity

		shares held on the record date (entitlements rounded off to the next whole number; holders of less than 1,400 shares entitled to 1 share), aggregating approximately 5.00% of the post-CIRP capital; and (c) the Resolution Applicant/its nominees shall subscribe to 3,00,00,000 equity shares of Re. 1 each at par aggregating Rs. 3,00,00,000, constituting approximately 95.00% of the post-CIRP capital. No convertible securities are proposed to be outstanding post implementation.
7.	**Details of funds infused in the Company, creditors paid-off**	Aggregate settlement outlay: Rs. 3,01,00,000 — (i) CIRP costs: provision of Rs. 35,00,000 (on actuals, in priority); (ii) Financial Creditors (admitted debt Rs. 95,59,82,050.50): Rs. 2,65,00,000 payable upfront within 180 days of approval, with dissenting Financial Creditor(s) paid in priority, not less than their entitlement in liquidation; (iii) Operational Creditors (admitted debt Rs. 26,01,26,566.53): ex-gratia amount of Rs. 1,00,000 within 30 days (related-party Operational Creditors — NIL); (iv) workmen/employee dues: admitted NIL, hence NIL. Further, fresh equity infusion of Rs. 3,00,00,000, and working capital infusion of up to Rs. 5,00,00,000 within 6 months and an additional Rs. 5,00,00,000 within 12 months of approval, on a need basis.
8.	**Additional liability on the incoming investors due to the transaction, source of such funding etc.**	The transaction is envisaged to be funded entirely through equity — subscription by the Resolution Applicant and other persons/companies/SPV proposed by the Resolution Applicant (any such SPV to be funded by equity infusion of the Applicant/its promoters/relatives/associates/investors and debt raised at the SPV/Applicant level). Performance security of Rs. 15,10,000 has been furnished by the Resolution Applicant. No additional liability devolves on the incoming investor beyond the commitments under the Resolution Plan.
9.	**Impact on the investor — revised P/E, RONW ratios etc.**	Trading in the equity shares of the Company has remained suspended since 27th November, 2020; accordingly, revised P/E and RONW ratios are not presently ascertainable and shall be disclosed upon implementation of the Resolution Plan and revocation of suspension of trading. As per the projections in

		the Resolution Plan, revenue is projected to grow from Rs. 18.00 crore (Year 1) to Rs. 28.75 crore (Year 5) and profit before tax from Rs. 3.50 crore (Year 1) to Rs. 7.39 crore (Year 5).
10.	**Names of the new promoters, key managerial persons, and their past experience (including, where promoters are companies, history of such company and names of natural persons in control)**	New promoter: Micro Capitals Private Limited, a private limited company set up in 1991 and registered as a Non-Banking Finance Company with the Reserve Bank of India; it commenced retail operations after its acquisition by Birla Financial Distribution Private Limited, a wholly-owned subsidiary of Global Capital Advisors Limited, London. The Resolution Applicant and its associate concerns are engaged in the business of investing in stressed companies and managing them professionally. The existing Board of Directors shall stand replaced upon acquisition of control; the new Board (including independent directors) and the CEO, CFO, Company Secretary and Compliance Officer shall be appointed by the Resolution Applicant and their names shall be disclosed upon appointment.
11.	**Brief description of business strategy**	To revive and operate the Company as a going concern through financial and operational restructuring — induction of professional leadership and best-in-class corporate governance, infusion of funds for working capital, investment in operating processes, information systems and technology, and growth of the Company's businesses. The Resolution Applicant, an NBFC, also intends to cater to under-served credit segments through tailor-made products. The Resolution Applicant may change the portfolio of goods/services offered by the Company, diversify into different sectors, and change the name of the Company to reflect the change of management.
12.	**Proposed steps to be taken by the incoming investor/acquirer for achieving the minimum public shareholding (MPS)**	Upon implementation, the Resolution Applicant will hold approximately 95.00% of the equity share capital of the Company. The Resolution Applicant shall take necessary steps for increasing the public shareholding to the requisite level within the time permitted under applicable law (or as may be extended by the appropriate authority), including raising the share capital of the Company to meet the minimum listing

		requirements. The status of achieving the MPS shall be disclosed on a quarterly basis until compliance is achieved.
13.	**Details as to delisting plans, if any, approved in the Resolution Plan**	No delisting of the equity shares is contemplated under the Resolution Plan. The equity shares of the Company shall continue to be listed; the Company shall file the necessary applications with BSE and NSE for continuing listing of its equity shares (including listing and trading permission for the new equity shares to be allotted under the Resolution Plan) and shall pursue revocation of the suspension of trading in its securities.

Note: Figures marked [●] shall be disclosed by way of a further intimation upon finalisation/availability of the relevant information in the course of implementation of the Resolution Plan.

NATIONAL COMPANY LAW TRIBUNAL
COURT-V, MUMBAI BENCH

1. IA(PLAN)/4/2024 C.P. (IB)/748(MB)2022

IN THE MATTER OF
Micro Capitals Private Limited … Petitioner
Vs
KSS Limited … Respondent

U/s 7 of the Insolvency & Bankruptcy Code, 2016

Order Delivered on 05.08.2026

CORAM:

MS. LAKSHMI GURUNG, MEMBER (J)
SH. CHARANJEET SINGH GULATI, MEMBER (T)

Appearance through VC/Physical/Hybrid Mode:
For the Applicant: Adv. Prathamesh Nirkhe i/b.Asahi Legal (VC)

For the Respondent:

ORDER

IA(PLAN)/4/2024- The above IA is listed for pronouncement of the order. The same is pronounced in open court, vide a separate order.

Sd/-
CHARANJEET SINGH GULATI
Member(Technical)

Sd/-
LAKSHMI GURUNG
Member(Judicial)

/Ziyaul/

NATIONAL COMPANY LAW TRIBUNAL
MUMBAI BENCH, V

I.A (PLAN) NO. 4 OF 2024
IN
CP (IB) NO. 748 OF 2022

Section 30(6) and Section 31(1) of the Insolvency and Bankruptcy Code, 2016

Mr. Dharmendra Dhelariya
Resolution Professional of KSS Limited
Unit 101 A, 1st Floor, Plot No. B-17, Maurya landmark II, Andheri (West), Mumbai – 400053

… Applicant/ Resolution Professional

Versus

The Commissioner of Income Tax, CITA – 54 Mumbai
102, 1st Floor, Earnest House, Nariman Point, Mumbai, Maharashtra – 400021

… Respondent No. 1

Principal Chief Commissioner of Customs, TRC (Export), ACC Office of the Commissioner of Customs Tax Recovery Call
Air Cargo Complex, Sahar, Andheri (E), Mumbai – 400099

… Respondent No. 2

Principal Officer of SEBI
Mittal Court,

'B' & 'C' Wing, 1st Floor, 224 Nariman Point,
Mumbai – 400021, Maharashtra

… Respondent No. 3

IN THE MATTER OF

Micro Capitals Private Limited

… Petitioner/Financial Creditor

Versus

KSS Limited

… Corporate Debtor

Order delivered on: 05.08.2026

Coram:

Ms. Lakshmi Gurung	Sh. Charanjeet Singh Gulati
Member (Judicial)	Member (Technical)

Appearance through VC/Physical/Hybrid Mode:

For the Applicant: - Adv. Amit Tungare a/w Adv. Prathamesh Nirkhe i/b Asahi Legal (PH)

<u>Brief Facts as per the Application:</u>

1. The Corporate Insolvency Resolution Process ("**CIRP**") of M/s. KSS Limited ("**Corporate Debtor**") was initiated by this Tribunal vide order dated 24.01.2023 in CP (IB) NO. 748 of 2022 under Section 7 of the Code ('**said order**'). Pursuant to the said order, the Mr. Manoj Kumar Agarwal was appointed as the Interim Resolution Professional ('**IRP**') of the Corporate Debtor. Thereafter, Public announcement in Form A was issued on 30.01.2023 for inviting claims from the creditors of the Corporate Debtor.

2. The CoC comprised of two financial creditors viz. Micro Capitals Private Limited (77.97%) and Axis Bank Limited (22.03%). The 1st CoC meeting was held on 23.02.2023, wherein the Applicant was confirmed as the Resolution Professional.

3. Pursuant to publication of Form G on 25.03.2023 and the revised Form G on 17.04.2023, the Request for Resolution Plan, along with the Evaluation Matrix and Information Memorandum, was issued on 17.05.2023. The final list of eight Prospective Resolution Applicants ("PRAs") was published on 27.05.2023, with the last date for submission of Resolution Plans being 16.06.2023. Out -of the eight PRAs, only M/s. Micro Capitals Private Limited submitted a Resolution Plan on 14.06.2023.

4. The Resolution Plan submitted by M/s. Micro Capitals Private Limited, being the sole plan received, was placed before the CoC and was approved in 7th CoC meeting held on 17.10.2023 with 77.97% voting share (c-voting having concluded on 09.11.2023), Axis Bank Limited (22.03%) being the dissenting financial creditor. A Letter of Intent was issued to the SRA on 09.11.2023 and the SRA furnished performance security of Rs. 15,10,000/- (being 5% of the offer value).

5. The Applicant filed the present Interlocutory Application on 01.02.2024 under Section 30(6) of the Insolvency and Bankruptcy Code, 2016 ("**Code**") read with Regulation 39(4) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 ("**CIRP Regulations**"), seeking approval of the Resolution Plan submitted by M/s. Micro Capitals Private Limited.

6. Subsequently, this Tribunal vide order dated 24.03.2025, rejected the Resolution Plan application i.e., I.A. (IBC) No. 04 of 2024 on the grounds of multiple violation of the Code and Regulations and several material inconsistencies and deficiencies.

7. In the said Resolution Plan, the Successful Resolution Applicant offered a value of Rs. 3,01,00,000/-. The details of the Resolution Plan and the financial outlay have been set out in paragraphs 10 to 16 of the order dated 24.03.2025.

8. Thereafter, M/s. Micro Capitals Private Limited (Resolution Applicant) and the Applicant preferred Company Appeal (AT) (Insolvency) No. 714 of 2025 and Company Appeal (AT) (Insolvency) No. 721 of 2025, respectively, before the Hon'ble NCLAT, New Delhi. Vide order dated 30.06.2026, the Hon'ble NCLAT allowed both the appeals, set aside the impugned order dated 24.03.2025, allowed I.A. (IBC) No. 04 of 2024, and approved the Resolution Plan of the Corporate Debtor submitted by M/s. Micro Capitals Private Limited. The relevant portion of the order, and further direction are at Paragraph 44, which is extracted below:

> "***44.*** *In view of the findings above, we allow both the appeals, set aside the impugned order passed by the Adjudicating Authority and allow the I.A. (IBC) No. 04 of 2024 and approve the resolution plan. Adjudicating Authority may pass consequential orders, consequent to the approval of the plan within a period a period of one month from the date of this order. A copy of this order be produced before the Adjudicating Authority. The Parties to bear their own cost.*"

9. Further, the Applicant in compliance with this Tribunal's order dated 13.07.2026, has submitted a note setting out the relevant information required for passing the consequential orders, and accordingly following consequential order is passed:

ORDER

10. We observe that after approving the resolution plan, the present matter has been remanded to this Tribunal by the Hon'ble NCLAT, vide paragraph 44 of order dated 30.06.2026, for the limited purpose of passing a

consequential order. As the plan stands approved, there is no need to further elaborate on the plan. Accordingly, and in order to give effect to the approval of the Resolution Plan by the Hon'ble NCLAT, the following consequential order is passed as under:

a. The Resolution Plan, as approved by the CoC and approved by the Hon’ble NCLAT, shall be binding on the Corporate Debtor, its employees, members, creditors, including the Central Government, any State Government or any local authority to whom a debt in respect of the payment of dues arising under any law for the time being in force is due, guarantors and other stakeholders involved in the Resolution Plan.

b. The aspect of **reliefs and concessions** are dealt herein under:

    i. Approval of the Resolution Plan shall not be a ground for termination of any existing consents, approvals, licenses, concessions, authorizations, permits or the like that has been granted to the corporate debtor or for which the corporate debtor has made an application for renewal, grant permissions, sanctions, consents, approvals, allowances, exemptions etc.

    ii. Any exemption as sought for in relation to the payment of registration charges, stamp duty, taxes and fees arising out of the implementation of the Resolution Plan is not granted but the Resolution Applicant is at liberty to approach Competent Authorities for the exemptions if permitted under the law.

    iii. For past non-compliances of the corporate debtor under applicable laws the Resolution Applicant shall not be liable for any liabilities and offences committed prior to the commencement of CIRP as stipulated under Section 32A of IBC, 2016, and subject to fulfilment of the condition therein.

iv. It is hereby clarified that in terms of the Judgement of Hon'ble Supreme Court in the matter of ***Ghanshyam Mishra and Sons Private Limited Vs. Edelweiss Asset Reconstruction Company Limited*** (2021) 9 SCC 657, upon approval of the Resolution Plan by the Hon'ble NCLAT, all such claims which are not a part of Resolution Plan, shall stand extinguished and no person will be entitled to initiate or continue any proceedings in respect of a claim which is not part of the Resolution Plan.

v. With regard to other concessions and reliefs, most of them are subsumed in the reliefs granted above. The relief included in any part of resolution plan, **which is not expressly granted above, shall not be construed as granted**. The exemptions if any sought in violation of any law in force, it is hereby clarified that such exemptions shall be construed as not granted. It is further clarified that the reliefs and concessions sought which are beyond the scope of provisions of Section 31(1) and Section 32A of the Code cannot be granted and are as such deemed to have not been granted.

vi. It is also clarified that, if this Resolution Plan stipulates or provides for any benefit flowing through any other law, then the same may be deemed as not allowed/approved and would be open to action by the concerned authority in accordance with law.

c. The Memorandum of Association ("MoA") and Articles of Association ("AoA") of the Corporate Debtor shall accordingly be amended and filed with the Registrar of Companies ("RoC"), Mumbai, Maharashtra, for information and record, and the share capital of the Corporate Debtor shall stand reorganised in the manner provided in the Resolution Plan

d. The moratorium under Section 14 of the Code shall cease to have effect from the date of this order.

e. The avoidance application in respect of preferential transactions, being I.A./4648/2023, having already been allowed by this Tribunal vide Order dated 01.08.2025, the reliefs granted thereunder and any recovery pursuant thereto shall be dealt with in accordance with the approved Resolution Plan and the decision of the CoC, for the benefit of the stakeholders of the Corporate Debtor.

f. The Monitoring Committee shall supervise the implementation of the Resolution Plan and file the status of its implementation before this Authority from time to time, preferably every quarter until the plan is fully implemented.

g. The Applicant shall forward all records relating to the conduct of the CIRP and the Resolution Plan to the IBBI along with a copy of this Order for information.

h. The Applicant shall forthwith send a certified copy of this Order to the CoC and the Successful Resolution Applicant, respectively, for necessary compliance.

Sd/-	**Sd/-**
Charanjeet Singh Gulati	**Lakshmi Gurung**
Member (Technical)	Member (Judicial)

Saumya - LRA