

KSS LIMITED

(formerly known as K Sera Sera Limited)

CIN : L22100MH1995PLC092438

Address : Unit No. 101A, 1st Floor, Plot No. B-17, Morya Landmark II, Andheri (West), Mumbai – 400053. Email id: cirp.kssltd@gmail.com

KSSL/BSE-NSE/2024-25

31st May, 2025

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

SUB: COMPLIANCE UNDER REGULATION 23(9) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ["LISTING REGULATIONS"]

REG: DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR HALF YEAR ENDED MARCH 31ST, 2025.

Dear Sir/Madam,

In terms of **Regulation 23(9)** of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed disclosure of Related Party Transactions on a consolidated basis, in the format specified in the accounting Standards for the year ended **March 31, 2025**.

Kindly take the same on record.

Thanking You

Yours Faithfully

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: 2025.05.31 12:04:19
+05'30'

Dharmendra Dhelariya
Resolution Professional
KSS Limited
(IBBI/IPA-001/IP-P00251/2017-2018/10480)
AFA Number: AA1/10480/02/300625/106888
AFA valid upto 30/06/2025

KSS LTD. (IN CIRP)
Details of Related Parties transaction during the period 01.10.2024 to 31.03.2025 (Amount Rupees in Lacs)

Sr. No	Details of the party (Listed entity /Subsidiary) entering in to Transaction.		Details of the Counterparty		Relationship of the counterparty with the listed entity or its subsidiary	Type of Related Party Transactions	Value of the transaction entered into by the party as approved by audit committee (Rupees in Lacs)	Value of the transaction during the reporting period (Rupees in Lacs)	In case monies are due to or payable by the party as a result of the transaction, the opening balance (Rupees in Lacs) and closing balance (Rupees in Lacs) as at the end of the reporting period		In case any financial liabilities are incurred to or by the party, the nature of the liability, its tenure, and the interest rate		Details of the loans, inter-corporate deposits, advances or investments		Purpose for which the funds will be utilized by the ultimate recipient of funds (end usage)
	Name	PAN	Name	PAN					Opening balance (Rupees in Lacs)	Closing balance (Rupees in Lacs)	Nature of liability, its tenure, and the interest rate	Interest Rate (%)	Tenure	Secured/ unsecured	
1	KSS Ltd	AAACG5102D	K Sera Sreen Digital Cinema Ltd	AAACG5102D	Wholly-owned Subsidiary	Unsecured loan taken	-	-	-308.58	-308.58	Unsecured loan taken	-	On Demand	-	Working Capital
2	KSS Ltd	AAACG5102D	K Sera Sreen Multiplex Ltd	AAACG5102D	Wholly-owned Subsidiary	Advances Given	-	-	250.61	250.61	-	-	-	0	-
3	KSS Ltd	AAACG5102D	Birha Gold & Precious Metals Ltd	AAEC2444H	Wholly-owned Subsidiary	Advances Given	-	-	645.06	645.06	-	-	-	-	-
4	KSS Ltd	AAACG5102D	Birha Jewels Ltd	AAEC3531B	Wholly-owned Subsidiary	Advances Given	-	-	30.49	30.49	-	-	-	-	-

For KSS Limited (In CIRP)

Dharmendra Dhebariya
Resolution Professional

