

KSS LIMITED

(Resolution Plan approved by the Hon'ble NCLT vide order pronounced on 5th August, 2026)

CIN: L22100MH1995PLC092438

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

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

Thaltej Cross Road, Thaltej, Ahmedabad - 380 054

Email: cirp.kssltd@gmail.com

Date: 07th October, 2026

To, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai — 400 001 Scrip Code: 532081	To, National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051 Symbol - KSERASERA
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Subject: Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Rectification of the Resolution Plan approval order dated 5th August, 2026 passed by the Hon'ble National Company Law Tribunal, Mumbai Bench in respect of KSS Limited

Dear Sir/Ma'am,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and in continuation of our earlier intimation regarding approval of the Resolution Plan submitted by Micro Capitals Private Limited in respect of KSS Limited ("Company") by the Hon'ble National Company Law Tribunal, Mumbai Bench ("Hon'ble NCLT") vide order pronounced on 5th August, 2026 in IA No. 04/2024 in C.P. (IB) No. 748(MB)/2022, we hereby inform you that the Hon'ble NCLT, Court-V, Mumbai Bench, has passed an order dated 28th September, 2026 in IA No. 4179/2026 in C.P. (IB) No. 748(MB)/2022, rectifying a typographical error in the said approval order.

Mr. Dharmendra Dhelariya, Chairman of the Monitoring Committee and Erstwhile Resolution Professional of the Company, had filed IA No. 4179/2026 under Rule 154(1) of the National Company Law Tribunal Rules, 2016, seeking rectification of the order dated 5th August, 2026, wherein, in the fourth line of para 1 at page 2, the name of the Interim Resolution Professional ("IRP") had inadvertently been mentioned as "Mr. Manoj Kumar Agarwal", whereas the IRP appointed by the Hon'ble NCLT vide its order in C.P. (IB) No. 748(MB)/2022 was Mr. Dharmendra Dhelariya.

The Hon'ble NCLT, having found the said mistake to be apparent from the record, has directed that the name of the IRP mentioned in the fourth line of page 2 of the order dated 5th August, 2026 be read as "Mr. Dharmendra Dhelariya" in place of "Mr. Manoj Kumar Agarwal", and has further directed that the rest of the order shall remain the same. Accordingly, the said IA has been allowed and disposed of.

The rectification is confined to the correction of the aforesaid typographical error and does not alter the Resolution Plan as approved, its terms, or the directions contained in the order dated 5th August, 2026 in any manner.

A copy of the rectification order dated 28th September, 2026 passed by the Hon'ble NCLT in IA No. 4179/2026 is enclosed herewith as Annexure A for your information and records.

You are requested to kindly take the above information on record.

Thanking You,

Yours Faithfully,

For KSS Limited

(Formerly known as K Sera Sera Limited)

DHARMENDRA
TAKHATMAL
DHARLARIYA
Date: 2026.10.07 11:00:23
+05'30'



Dharmendra Dhelariya

Chairman of the Monitoring Committee
Erstwhile Resolution Professional
KSS Limited

IP Registration No.: IBBI/PA-001/IP-P00251/2017-2018/10480

AFA Certificate No.: AA1/10480/02/300627/109364

AFA Valid up to 31-06-2027



NATIONAL COMPANY LAW TRIBUNAL
COURT-V, MUMBAI BENCH

103. IA/4179/2026 C.P. (IB)/748(MB)2022

IN THE MATTER OF

Micro Capitals Private Limited
VS

KSS Limited

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

Order Delivered on 28.09.2026

CORAM:

SH. VINAY GOEL
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/4179/2026: - This IA has been filed by Mr. Dharmendra Dhelariya, Chairman of Monitoring Committee and erstwhile Resolution Professional of KSS Limited under Rule 154(1) seeking rectification of the order dated 05.08.2026.

2. learned counsel for the Applicant submits that in the plan approval order passed in IA 04/2024 at page 2 at para 1, the name of the IRP in the fourth line has been mentioned as Mr. Manoj Kumar Agarwal, however, in the order passed in CP748/2022 the IRP appointed was Mr. Dharmendra Dhelariya. He accordingly, submits that a typographical error has crept in at para 1, page 2 of the order in respect of the name the IRP, which needs rectification.
3. Having regards to the submissions made as above, and the appointment of Mr. Dharmendra Dhelariya, as IRP in order dated 05.08.2026 in CP 748/2022, we find the pointed mistake is apparent from record and direct rectification in the name of the IRP mentioned in the fourth line of page 2 of the order dated 05.08.2026 as be read as Mr.





Dharmendra Dhelariya in place of Mr. Manoj Kumar Agarwal. Rest of the order shall remain the same.

4. Accordingly, this IA is allowed and disposed of.

Sd/-
VINAY GOEL
Member (Judicial)
//Anmol//

Sd/-
CHARANJEET SINGH GULATI
Member (Technical)

