

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 Phone (O): +079-40061987

KSSL/BSE-NSE/2025-26

16th, May, 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

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, 2026.

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 half year ended **March 31, 2026**.

Kindly take the same on record.

Thanking You

Yours Faithfully

For and On Behalf of the Board

KSS Limited

(Formerly known as K Sera Sera Limited)

Dharmendra Dhelariya

Resolution Professional

KSS Limited

(IBBI/IPA-001/IP-P00251/2017-2018/10480)

AFA Number: AA1/10480/02/300626/108340

AFA valid upto 30th June, 2026

KSS LTD. (IN CIRP)																		
Details of Related Parties transaction during the period 01.10.2025 to 31.03.2026 (Amount Rupees in Lacs)																		
												Additional disclosure of related party transactions - applicable only in case the related party transaction related to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.						
Sr. No	Details of the party (Listed entity /Subsidiary) entering in to transaction.		Details of the Counterparty			Type of Related Party Transactions	Value of the Related Party transaction as approved by audit committee (Rupees in Lacs)	Value of transaction during the reporting Period (Rupees in Lacs)	In case monies are due to either party as a result of the transaction.		In case any financial Indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments.			Details of the Loans, inter-corporate Deposits, advances or Investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance See Note 1) (Rupees in Lacs)	Closing balance See Note 1) (Rupees in Lacs)	Nature of indebtedness (Loan/issuance of debt/any other etc.)	Cost	Tenure	Nature (loan/inter-corporate deposit/investment)	Interest Rate(%)	Tenure	Secured/unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds(end usage)
1	KSS Ltd	AAACG5103D	K Sera Seras Digital Cinema Ltd	AADCK6770B	Wholly-owned Subsidiary	Unsecured Loan taken	-	-	-308.58	-308.58	Unsecured Loan taken	-	On Demand	-	-	-	Unsecured	Working Capital
2	KSS Ltd	AAACG5103D	K Sera Srea Miniplex Ltd	AADCK8512H	Wholly-owned Subsidiary	Advances Given	-	-	250.61	250.61	-	-	-	0	-	0	0	-
3	KSS Ltd	AAACG5103D	Birla Gold & Precious Metals	AAECA2444H	Wholly-owned Subsidiary	Advances Given	-	-	645.06	645.06	-	-	-	-	-	-	-	-
4	KSS Ltd	AAACG5103D	Birla Jewels Ltd	AAECK3531B	Wholly-owned Subsidiary	Advances Given	-	-	30.49	30.49	-	-	-	-	-	-	-	-

For KSS Limited (In CIRP)

Dharmendra Dhelariya
Resolution Professional