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/2026-27 **Date: 30.05.2026**

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: ANNUAL SECRETARIAL COMPLIANCE REPORT FOR THE YEAR ENDED MARCH 31, 2026.

REF: REGULATION 24A OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) [AMENDMENT] REGULATIONS, 2018.

Dear Sir/ Madam,

Pursuant to Regulation 24A of the SEBI - (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018, please find enclosed the Annual Secretarial Compliance Report for the year ended **March 31, 2026** issued by **Mr. Vishal Manseta,** Practicing Company Secretary.

Kindly take the above information on your records and oblige.
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: 2026.05.30 13:30:29 +05'30'

Dharmendra Dhelariya
Resolution Professional
(IBBI/IPA-001/1P-P00251/2017-2018/10480)
AFA Number: AA1/10480/02/300626/108340
AFA valid upto 30th June, 2026

VISHAL N. MANSETA (B.Com., ACS)
Practicing Company Secretary

F-29, 1st Floor, The Zone Mall, Chandavarkar Road, Above Indian Overseas Bank, Borivali West, Mumbai - 400092
9987066314 vishal_manseta@rediffmail.com / vishal@vishalmanseta.in www.vishalmanseta.in

SECRETARIAL COMPLIANCE REPORT OF
KSS LIMITED (In CIRP)
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

TO,
KSS LIMITED,
UNIT NO. 101A, 1ST FLOOR, PLOT
NO. B-17 MORYA LANDMARK II,
ANDHERI(WEST), MUMBAI - 400053

I Vishal N. Manseta, Practicing Company Secretary have examined:

a) all the documents and records made available to us and explanation provided by **KSS LIMTIED** ("the listed entity"),

b) the filings / submissions made by the listed entity to the stock exchanges,

c) website of the listed entity,

d) any other document / filing, as may be relevant, which has been relied upon to make this certification, for the year ended March 31, 2026 in respect of compliance with the provisions of:

a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and

b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

THE SPECIFIC REGULATIONS, WHOSE PROVISIONS AND THE CIRCULARS/ GUIDELINES ISSUED THEREUNDER, HAVE BEEN EXAMINED, INCLUDE:

a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

The Company has complied with the regulations, mandatory (quarterly/half yearly/annual) compliances as well as event-based compliances except certain compliances as mentioned here under.

b) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

The Company has not complied with the regulations.

c) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

The Company has not complied with the regulations during the period under review however has given notice of closure of trading window.

d) Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009;

The Company has not complied with the regulations during the period under review.

e) Securities and Exchange Board of India (Depository Participant) Regulations, 2018;

The Company has not complied with the regulations during the period under review.

and circulars / guidelines issued thereunder;

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Require-ment (Regu-lations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Vio-lation	Fine Amount	Observations/ Re-marks of the Prac-ticing Company Secretary	Management Re-sponse	Remarks
1	Website Disclosure	Regulation 46	complied with	-	-	Web site maintained	-	The Listed Entity has maintained functional website as required	The company is presently under going Corporate Insolvency Resolution Process hence operations and compliances are looked upon by Resolution Professional	Complied
2	SDD Compliance	SEBI (PIT) Regulations	Not complied with	-	-	Entries of UPSI not maintained	-	The Listed Entity has not maintained UPSI entries as required	The company is going though CIRP process hence operations and compliances are looked	Not Complied

									upon by Resolution Professional	
3	Financial Results	Regulation 33	complied with	-	-	Results published	-	The Listed Entity has published quarterly results	The company is going though CIRP Process hence operations and compliances are looked upon by Resolution Professional	Complied
4	Shareholding pattern	Regulation 31	Not complied with	-	-	Shareholding pattern not submitted	-	The Listed Entity has not submitted quarterly Shareholding Pattern	The company is going though CIRP Process hence operations and compliances are looked upon by Resolution Professional	Not Complied
5	Related Party Transactions	Regulation 23	Not complied with	-	-	Not Complied	-	The Listed Entity has published quarterly related party transactions	The company is going though CIR Process hence operations and complianc	Not Complied

									es are looked upon by Resolution Profession al	
6	Annual Report	Regulation 34	Not complie d with	-	-	Ann ual Repo rt not publi shed	-	The Listed Entity has not published Annual Report	The company is going though CIR Process hence operations and complianc es are looked upon by Resolution Profession al	Not Complie d
7	Reconciliatio n of Share capital Audit Report	Regulation 76	Not complie d with	-	-	Repo rt not Sub mitt ed	-	The Listed Entity has not submitted quarterly report	The company is going though CIRP Process hence operations and complianc es are looked upon by Resolution Profession al	Not Complie d
8	Certificate	Regulation 74(5)	Not complie d with	-	-	Certi ficat e not Sub mitt ed	-	The Listed Entity has not submitted Certificate	The company is going through CIRP hence operations and complianc es are	Not Complie d

									looked upon by Resolution Profession al	
9	Committee Meeting of SRC and NRC	Regulation 19 and 20	Not complie d with			Meet ing not held duri ng the finan cial year	-	The listed entity needs to have at least one Meeting during the financial year	The company is going though CIR Process hence operations and complianc es are looked upon by Resolution Profession al	Not Complie d
10	Statement of Investors Grievance	Regulation s 13 (3)	Not complie d with			State ment of Inve stors Grie vanc e not sub mitt ed	-	The Listed Entity has submitted quarterly Statement of Investors Grievance on the basis of scores platform.	The Listed Entity has submitted quarterly Statement of Investors Grievance on the basis of scores platform.	Not Complie d
11	Compliance Certificate	Regulation 7 (3)	Not complie d with			The entit y has not filed com plian ce certi ficat e		The Listed Entity has not submitted Certificate	The company is going though CIR Process hence operations and complianc es are looked upon by Resolution	Not Complie d

									Profession al	
13	Compliance officer	Regulation 6	complie d with			The liste d entit y has to appo int the com pany secr etary as a com plian ce offic er of the liste d entit y				Complie d

(b) The Company has taken the following actions to comply with the observations made in previous reports:

SR.NO.	OBSERVATIONS / REMARKS OF THE PRACTICING COMPANY SECRETARY (PCS) IN THE PREVIOUS REPORTS)	OBERVATIONS Made IN THE SECRETARIAL COMPLIANCE REPORT FOR THE YEAR ENDED (THE YEARS ARE TO BE MENTIONED	COMPLIANCE REQUIREMENT (REGULATIONS/ CIRCULARS/GUIDELINES INCLUDING SPECIFIC CLAUS)	DETAILS OF VIOLATION DEVIATIONS AND ACTIONS TAKEN / PENALTY IMPOSED, IF ANY, ON THE LISTED ENTITY	REMEDIAL ACTIONS. IF ANY TAKEN BY THE LISTED ENTITY	COMMENTS OF THE PCS ON THE ACTIONS TAKEN BY THE LISTED ENTITY
NOT APPLICABLE						

(C) I hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/ Remarks by PCS*
1.	**Secretarial Standards:** The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	-
2.	**<u>Adoption and timely updation of the Policies:</u>** • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI.	Yes No	- The company is going through Corporate Insolvency resolution Process under Insolvency and Bankruptcy Code 2016, hence policies are not updated on regular basis
3.	Maintenance and disclosures on Website: • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website.	Yes Yes Yes	The company is going through Corporate Insolvency resolution Process under Insolvency and Bankruptcy Code 2016, resolution Professional is maintaining the same

4.	Disqualification of Director: None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	NA	The company is going through Corporate Insolvency resolution Process under Insolvency and Bankruptcy Code 2016 -
5.	Details related to Subsidiaries of listed entities: (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	Yes Yes	- -
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under the LODR Regulations.	Yes	-
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.	NA	The company is going through Corporate Insolvency resolution Process under Insolvency and Bankruptcy Code 2016
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee.	No No	The company is going through Corporate Insolvency resolution Process under Insolvency and Bankruptcy Code 2016, Audit Committee meetings were not conducted during the Financial Year under review

9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of the LODR Regulations within the time limits prescribed thereunder.	Yes	The company is going through Corporate Insolvency resolution Process under Insolvency and Bankruptcy Code 2016. The resolution Professional made disclosures partially
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	No	As informed by Resolution Professional the company has not maintained SDD Software -
11.	Actions taken by SEBI or Stock Exchange(s), if any: No actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder (or) The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	Yes	As informed by IRP No notice or fine penalty levied by the exchange(s) or SEBI
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	There was no instance of resignation of the auditor during review period.
13.	No additional non-compliances observed: No additional non-compliance observed for any of the SEBI regulation/circular/guidance note etc. except as reported above.	Yes	-

14.	**<u>The listed entity to comply with the following requirements for disclosure of Employee Benefit Scheme Documents in terms of regulation 46(2)(za) of the LODR:</u>** a) The scheme document shall be uploaded on the website of the listed entity after obtaining shareholder approval as required under SEBI (SBEB) Regulations, 2021 b) The documents uploaded on the website shall mandatorily have minimum information to be disclosed to shareholders as per SEBI (SBEB) Regulations, 2021. The rationale for redacting information from the documents and the justification as to how such redacted information would affect competitive position or reveal commercial secrets of the listed entity shall be placed before the board of directors for consideration and approval.	NA NA NA	As per the Information and explanation given by the Company there is no such benefit scheme

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.

2. My responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.

3. I have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.

4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirement), Regulations, 2015 and is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Vishal N. Manseta
Practicing Company Secretary

Vishal Navinchandra Manseta
Digitally signed by Vishal Navinchandra Manseta
Date: 2026.05.30 12:05:02 +05'30'

PLACE : Mumbai
DATE : May 30, 2026
UDIN : F014075H000549764

Vishal N. Manseta
M. No.: F14075
C.P. No.: 8981
PRC No.: 1584/2021