

KSISILZBAHZTED

To, The Corporate Relations Department, Bombay Stock Exchange Limited, PJ Tower, Dalal Street, Fort,

Mumbai-400 001. Scrip Code: 532081 13th February, 2021

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: Outcome of the Board Meeting

Dear Madam, Sir,

The Board of Directors of KSS Limited ('Company') at its meeting held today, i.e. February 13, 2021, inter- alia transacted the following business:

- Financial Results for the quarter and nine months ended December 31, 2020
 The Board of Directors approved the Un-Audited Standalone and Consolidated Financial Results (subject to limited review) for the quarter and nine months ended December 31, 2020. A copy of the said results is attached with the Auditors' limited review Report.
- Approved the extension of the date of Maturity of Optionally Convertible Redeemable Bonds issued by the Company.

The Board Meeting commenced at 06.00 p.m. (IST) and concluded at 4.30 p.m. (IST).

This disclosure is being submitted pursuant to Regulations 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This is for your information and records.

Thanking you, Yours Sincerely,

For and On Behalf of the Board KSS Limited

(Formerly known as K Sera Sera Limited)

Harsh Upadhyay Director

DIN: 07263779



KSS Limited

(Formerly Known as K Sera Sera Ltd.) CIN: L22100MH1995PLC092438



Independent Auditor's Review Report on interim consolidated financial Results of KSS Limited for the quarter and nine month ended 31st December, 2020 pursuant to the Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015

To The Board of Director's KSS Limited

- 1. We have reviewed the unaudited consolidated financial results of KSS Limited (the "Company") for the quarter and nine month ended December 31, 2020 (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initiated by us for identification purpose. The statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial statement based on our review.
- 2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
- 3. Our review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention except those mentioned below that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement

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5. The consolidated unaudited financial results include the interim financial information of five subsidiaries and four step down subsidiaries which have not been reviewed by their auditors, whose financial information reflect total revenue of Rs. 116.17 lakhs, for the quarter ended December 31, 2020, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, this interim financial information is material to the Group, but audited by their auditor at year end only.

6. Emphasis of Matter

We draw attention to,

- a. Note 3 of the statement of the Unaudited Consolidated Financial results stating "As per the requirements of Ind AS-108, disclosure is required as the Group is operating in multiple business segment and the same has also been provided. However, the intercompany balances have not been knocked off while disclosing the assets & liabilities in the Segment Results."
- b. Note 5 of the statement of the Unaudited Consolidated Financial results stating "The company has considered the possible effect that may result from the pandemic relating to COVID- 19 on the carrying amount of receivables. In developing the assumption relating to the possible future uncertainties in the global economic conditions because of this pandemic, the company, as at the date of approval of these financial statements has used internal and external sources of information including credit report and related information and economic forecast. The company has performed sensitivity analysis on the assumptions used and based on current estimates expected the carrying amount of these assets will be recovered. The Impact of COVID- 19 on the company's financial statements may differ from that estimated as at the date of approval of these financial statements.
- c. Note 6 of the statement of the Unaudited Consolidated Financial results stating "The Company had advanced salary to one of its Director, Mr. Prasanna Jagtap during the previous year ended March 31, 2020. However, because of the sad demise of the director, Company had evaluated the recovery of this amount and of the opinion that the same will not be recoverable and accordingly written off Rs. 6 Lacs forming a part of other expenses for the period ended December 31, 2020."
- d. Note 7 of the statement of the Unaudited Consolidated Financial results stating "Company had received a notice of Demand of Rs 1035.05 Lacs including the interest and penalty under MVAT on account of VAT liability on the leasing of Cinematographic films. In line with film industry consensus, the Company is of the opinion that there are no grounds for





levying VAT Based on legal Opinion obtained; the company is of the view that said demand contesting. Hence, no provision has been considered by the management in these results." Further, we have been informed by the management that there is no change in the status of the said demand.

- e. Note 8 of the statement of the Unaudited Consolidated Financial results stating "Company had received a demand of Rs 734.06 lakhs including interest and penalty under section 142 of the Customs Act, 1962 on account of non-adherence of EPCG Scheme as company is not able to export the goods/services as required under the EPCG Scheme. The Company has made a deposit of Rs.38.07 Lakhs with customs department during the FY 2019-20. Custom department freeze/attached the various assets and bank accounts against the said recovery. Based on legal Opinion obtained, the company is of the view that said demand contesting. Hence no provision has been considered by the management in these results." Further, we have been informed by the management that there is no change in the status of the said demand.
- f. Note 9 of the statement of the Unaudited Consolidated Financial results stating "During the quarter ended 31st December 2020, the Parent company has accounted for Interest Income amounting to INR 9,48,893 and INR 10,58,999 pertaining to FY 2018-19 & FY 2019-20 respectively."
- g. Note no. 10 of the statement of unaudited Consolidated financial result, the balances of Trade Receivables, Deposits, Loans and Advances, Advance paid by the parent company which are outstanding as on 31st December 2020 amounting to INR 863.35 lakhs are subject to confirmation from the respective parties and consequential reconciliation/adjustment arising there from, if any.
- h. Note 11 of the statement of the Unaudited Consolidated Financial results stating "Company has classified its subsidiary K Sera Sera Productions FZE as held for sale in the F.Y.18-19. However, till date the sale of the said subsidiary has not been materialized. The Company is of the opinion that the said sale shall take place during the FY 2020-21."
- i. Note 12 of the statement of the Unaudited Consolidated Financial results stating "The Group had not consolidated its investments in Kamala Landmark Infrastructure Pvt. Ltd., Joint Venture in Citygate Trade FZE, K Sera Sera Productions FZE being these investments are in dispute and are classified as held for sale"





j. Note no. 13 of the statement of unaudited Consolidated financial result states that Income Tax including deferred tax will be determined and provided for at the end of the financial year.

Our conclusion is not modified in respect of these matters.



Date: 13th February, 2021

Place: Mumbai

For Pipara & Co LLP Chartered Accountants FRN: 107929W/W100219

BHAWIK MADRECHA PARTNER

M.No. 163412

UDIN: 21163412AAAACV5260



Independent Auditor's Review Report on Unaudited Standalone Financial Results of KSS Limited for the quarter and nine month ended 31st December, 2020 pursuant to the Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015

To The Board of Director's KSS Limited

- 1. We have reviewed the standalone unaudited financial results of KSS Limited (the "Company") for the quarter and nine month ended December 31, 2020 (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initiated by us for identification purpose. The Statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial statement based on our review.
- 2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
- 3. Our review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention except those mentioned below that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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Maharashtra, INDIA

Ahmedabad Office: "Pipara Corporate House", Near Gruh Finance, Netaji Marg, Law Garden, Ahmedabad-380006, Gujarat, INDIA. Surat Office: D-612, International Trade Centre, Majura Gate, Surat-395003, Gujarat, INDIA. Delhi Office: G-36, One Internet, Connaught Place, New Delhi-110001, INDIA.

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5. Emphasis of Matter

We draw attention to,

- a. Note 4 of the statement of the Unaudited Standalone Financial results stating "The company has considered the possible effect that may result from the pandemic relating to COVID- 19 on the carrying amount of receivables. In developing the assumption relating to the possible future uncertainties in the global economic conditions because of this pandemic, the company, as at the date of approval of these financial statements has used internal and external sources of information including credit report and related information and economic forecast. The company has performed sensitivity analysis on the assumptions used and based on current estimates expected the carrying amount of these assets will be recovered. The Impact of COVID- 19 on the company's financial statements may differ from that estimated as at the date of approval of these financial statements."
- b. Note 5 of the statement of the Unaudited Standalone Financial results stating "The Company had advanced salary to one of its Director, Mr. Prasanna Jagtap during the previous year ended March 31, 2020. However, because of the sad demise of the director, Company had evaluated the recovery of this amount and of the opinion that the same will not be recoverable and accordingly written off Rs. 6 Lacs forming a part of other expenses for the period ended December 31, 2020."
- c. Note 6 of the statement of the Unaudited Standalone Financial results stating "Company had received a notice of Demand of Rs 1035.05 Lacs including the interest and penalty under MVAT on account of VAT liability on the leasing of Cinematographic films. In line with film industry consensus, the Company is of the opinion that there are no grounds for levying VAT Based on legal Opinion obtained; the company is of the view that said demand contesting. Hence, no provision has been considered by the management in these results." Further, we have been informed by the management that there is no change in the status of the said demand.
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- f. Note no. 9 of the statement of unaudited Standalone financial result, the balances of Trade Receivables, Deposits, Loans and Advances, Advance paid by the company which are outstanding as on 31st December 2020 amounting to INR 863.35 lakhs are subject to confirmation from the respective parties and consequential reconciliation/adjustment arising there from, if any
- g. Note 10 of the statement of the Unaudited Standalone Financial results stating "Company has classified its subsidiary K Sera Sera Productions FZE as held for sale in the F.Y.18-19. However, till date the sale of the said subsidiary has not been materialized. The Company is of the opinion that the said sale shall take place during the FY 2020-21."
- h. Note no. 11 of the statement of unaudited Standalone financial result states that Income Tax including deferred tax will be determined and provided for at the end of the financial year.

Our conclusion is not modified in respect of these matters.

For Pipara & Co LLP Chartered Accountants FRN: 107929W/W100219



gv.

BHAWIK MADRECHA

PARTNER M.No. 163412

UDIN: 21163412AAAACW2202

Date: 13th February, 2021

Place: Mumbai

KSS-LIMITED

(Formerly Known as K SERA SERA LIMITED)

CIN: LZZ100MH1995PLC092438

Registered Office: Unit No. 101A and 102,1st Floor, Morya Landmark II, Plot B-17, Andheri (W), Mumbai-400053 Statementwise Revenue, Results, Assets and Liabilities for the quarter ended December 30, 2020

		Quarter Ended	Quarter Ended	Quarter Ended	Nine Month	Ended	Year Ended
	MINUS 4200	31/12/2020	30/09/2020	\$1/12/2019	31/12/2020	31/12/2019	31/03/2020
No.	Particulars	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
-	SEGMENT REVENUE	(ondustrial)		- 100	- Charles	A Company of	
- 1		15.85	4.35	610.23	22.59	1,461.67	1,992.4
	Movie Digitization	15.14	1.92	262.84	17.06	830.99	1,098.3
	Miniplex Theater	54.52	42.77	184.93	109.94	762.01	1,088.9
	Retail Gold Jewellery	50.78	15.93	21.45	75.38	521.50	539.3
	Film Production & Distribution	136.29	64.97	1,079.45	224.97	3,576.17	4,719.0
	Total			437.82		437.82	38.3
	Less Inter Segment Revenue Revenue From operations	136.29	64.97	641.63	224.97	3,138.35	4,680.7
	SEGMENT RESULTS				22.000		
7.		209 79	169.67	211.27	523.67	453.41	1,962.4
	Movie Digitization	23.53	14.91	3.97	75.59	(24.18)	1,079.7
	Miniplex Theater	59.44	50.86	(59.10)	121.88	(63.44)	1,071.9
	Retail Gold Jewellery	152.41	107.52	(249.15)	355.68	317.40	695.5
	Film Production & Distribution	100,000			0.04	-	
	Others	445.16	342.96	(93.01)	1,076.85	683.19	4,809.
	Total	41 01	40.97	9.36	124.65	139.52	192
	Less: Finance Cost					1,016.67	4,707.0
	Less: Other Unallowable Income Net of Exp.	(349.88)	(318.96)	(102.37)	(976.53)	(473.00)	(90.
	Profit before Tax & Exceptional Items	1,2731689	W.755.255				
	Less: Exceptional Items	(349.88)	(318.96)	(102.37)	(976.53)	(473.00)	(90.
	Profit /(loss) before Tax	(545,667)					
	3 SEGMENT ASSETS		3 251 10	4.041.16	3,449.68	4,041.16	4,559.
	Movie Digitization	3,449.68	3,261.18	2,488.60	1,737.06	2,488.60	2,116.
	Mirriplex Theater	1,737.06	1,627.36	989.52	763.56	989 52	727.
	Retail Gold Jewellery	763.56	132.91		14,138.53	14,214.36	14,435.
	Film Production & Distribution	14,138.53	13,167.95	14,214.36	14,130,03	212.20	581.
	Unallocated	Control of the control		212.20	20,088.83	21,945.84	22,421
	Total	20,088.83	18,189.40	21,945.84	20,000.03	21,545.67	
	4 SEGMENT LIABILITIES			2,764.85	2,585.00	2,764.85	2,918
	Movie Digitization	2,585.00	2,266.00	1,064.38	431.07	1,064.38	734
	Mirriplex Theater	431.07	234.91	2,032.16	1,672.71	2.032.16	1,624
	Retail Gold Jewellery	1,672.71	1,218.66		4,233.32	3,987.27	4,230
	Film Production & Distribution S LIMI	4,233.32	2,745.89	3,987.27	4,633.36	0.64	- 0.
	Unallocated 1/15	183	2 122 12	9,849.29	8.922.10	9,849.30	9,508
	Total	8,922.10	6,465.46	9,849.29	0,722.10	3,043,30	-,

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Sciences of Usus addred Consolidated Results for the Quarter Todor S 17/12/2020 It convertish record administration to interest and existing interest and existing the content AL state Content AL (will) an account from a specific for the content and a state of a state of the state ns parent et et bestick Mr. Prosente Legisp dannig de person avent ended March 31, 2020. However bestates in end aventempte serties off Ne. 6 Lass/forming a part of 1955 a system for the period ended December 31, 2020. (349.88) 5. The samplerity has simulated the presenter effect that may receif from the problem retains. In 1910, 54 on the carryog amount became if the problems with simple and problems and in the sample of the problems of the sample of the sampl (Unaudited) (1) Mari and distillations (1) The state of the period (1) The state of the s Asinces, Advance give by the Parent L. Trum, d. amp. Frofit (Loss) before exceptional items and tax (IIII-IV) During the quarter ended 33st Necession 2020, the Par Profit Loss) after exceptions teams and tax (V-VI)

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(976.53) (976.53)

21,358.75 102.37

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Date 13th February, 2027 Plate Mambai

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[Formerly Known as R STRA SERA LIMITED]
[Formerly Known as R STRA SERA LIMITED]
[Fin L22100MH 1955-FJ0092-548
[Registered Office: Unit No. 101A and 102.1st Root, Norya Landmark II, Polt B.7.1 Andhert (W), Mumbai-400053
[Statement of Nandalone Unaudited Results for the Quarter Ended 31/12/2020] KSS LIMITED

		Ouarter Ended		Mine Manual		(* In Lakhs)
Particulars	44.44.44.44	Acres Conce		Nine Months Ended	ns Ended	Year Ended
•	0707/18/71	9/30/2020	12/31/2019	12/31/2020	12/31/2019	31/03/2020
Revenue from Operations	(Onsudited)	(Duandited)	(Unaudited)	(Unaudited)	(Unaudited)	(Andiend)
Other income Total Income (1+1)	20.16	0.23		2050	38.40	Campan
IV Expenses	20.16	0.23		20.50	38.40	
Employee henefits expense		51.68	137.00			
Finance costs	4/4	5870	8.36	5.75	25.23	
Depreciation and amounts along expense	1	- N. C.	0.05	10	16.17	
Other Expenses	2927	2763	35.16	83.01	105.47	
Total Expenses (IV)	199	474	17.38	24.73	38.80	
V Profit (Loss) before executional frame and an first tree	39.04	35.31	96.09	113.49	185.67	
VI Exceptional items	(18.88)	(32,08)	(96.09)	(65.66)	(147.27)	743.01
VII. Profit(Loss) after exceptions items and tay (V.VII)	*					88:407
VIII Tax expenses	(18.88)	(35.08)	(96.09)	(65.26)	(147.27)	(204 68)
(1) Current tax	t					
(2) Deferred tax	SUE				17	
Profit (Loss) for the period	100 000	1	-			
X Other Comprehensive Income	(18.88)	(32.08)	(96.09)	(65.66)	(147.27)	(1997)
Total Comprehensive Income for the period/year (IX + X) Comprising Profit (Loss) for the period						
XII Paid up Equity Share County (from the Paid	(18.88)	(35.08)	(9609)	(92.99)	(147.77)	22
XIII Earning per equity share of Rs 10% each	21,358,75	21,358.75	21,358.75	21,358.75	21,358.75	(199.72)
(1) Basic (1) Diluted	-0.00	00.0-	-0.00	0000	-0.01	
	-0.00	00.0-	00 0-	5000		

See accompanying notes to financial result

1. These hadred Standainer francial results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) as mainted by Ministry of Corporate Affairs puissant to section 133 of the Companies (Indian Accounting Standards) amendments rules (2016 and in terms of regulations 33 in the VEIII (Listing Obligations and Disciosure Requirements) Regulations 2015. SEBI circular dated July 05, 2016 and other accounting principles generally accepted in India.

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- mannal results has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 1 ith February, 2021. 2. The above statement of the
- 3. As per requirement of Ind AN 108, no disclosure is required as the Company is operating in Single Business Segment.
- 4. The company has consistent the possible effect that may result from the jundential extering to COVID. 19 on the carrying amount of receivables, hadeveloping the assumption relating to the possible thater uncertainties in the global economic enterior and retained in himsing and retained in the company has performed as mittering analysis on the assumptions used and based on current estimates expected the carrying amount of these assumptions are not and based on current estimates expected the
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- 6. Company but received a network of brownial of Rs 1035.05 Lack including the interest and providen MVAT on account of VAT liability on the isology of Communication from including the interest and demand contesting. Hence, not providen has been considered by the management in these results.
- 3 Company had received a demand of R.74 of tables including interest and penalty under section 142 of the Gastums Act 1962 on account of non-adherence of EFG. Scheme accompany is not able to report the gasels/services acceptance and penalty under the various assets and thank accounts against the said recovery. Based on legal Opinion obstances the view that said demand connecting. Hence no provision has been considered by the management in these results.
 - 8 Durling the quarter ended 3.1st December 2020, the company has accounted for Interest Income amounting to INP 9.48,999 and INR 10,58,999 pertaining to FY 2018-19 & FY 2019-20 respectively
- from the respective parties and consequential reconciliation/adjustment arising there 4 Balances of Trade Receivables, Deposits Learns and Advances, Advances, Advance give by the Georgiany and which are outstanding as in 31st December 2020 amounting in DA No. 15 lastra are subject to confirm
- raterialized. The Company is of the opinion that the said sale shall take place during the FY 2020-2. haty K Sora See a Productions FZE as held for sale in the FY 18-19. However till date the sale of the said subsidiary has not been 0 Company has dassified its
- Income Tax including deterred tax will be determined and provided for at the end of the financial year.
- correspond with those of the current period. 12. Previous period's figures have been reco

Dute: 13th February, 2021 Place: Mumbai

For and on behalf of the Board of Directors of

