

KSS LIMITED
(Formerly Known as K SERA SERA LIMITED)

CIN: L22100MH1995PLC092438

Registered Office : Unit No. 101A and 102,1st Floor, Morya Landmark II, Plot B-17, Andheri- West, Mumbai-400053

(Rs. In Lacs)

Statement of Standalone Unaudited Financial Results for the Quarter Ended on 30th June 2014

Sr. No.	Particulars	Quarter ended on			Year Ended on
		30.06.2014	31.03.2014	30.06.2013	31.03.2014
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1 (a)	Net Sales/ Income from Operations				
(b)	Other operating Income		6.25		6.25
	Total Income (a+b)	-	6.25	-	6.25
2	Expenditure				
(a)	Cost of Operations		2,419.04		2,419.04
(b)	Purchases of Stock in Trade				
(c)	Changes in Inventories of finished goods,work in progress and stock in trade				
(d)	Employees benefits expenses	3.49	4.15	15.34	54.07
(e)	Depreciation and amortisation	2.24	3.69	4.44	17.13
(f)	(Other expenses (Any item exceeding 10% of the total expenses relating to continuing operation to be shown separately)	17.17	141.75	24.57	212.39
	Total Expenditure	22.90	2,568.63	44.35	2,702.63
3	Profit from operation before other incomes, interest and exceptional items (1-2)	(22.90)	(2562.37)	(44.35)	(2696.38)
4	Other Income	2.81	419.93	43.85	485.97
5	Profit before interest and exceptional items (3+4)	(20.10)	(2142.44)	(0.50)	(2210.41)
6	Interest	0.11	(377.90)	0.01	(377.79)
7	Profit After interest but before exceptional items (5-6)	(20.21)	(1764.54)	(0.51)	(1832.62)
8	Exceptional items	-	-	-	-
9	Profit(+)/Loss(-) from Ordinary Activities before Tax (7-8)	(20.21)	(1764.54)	(0.51)	(1832.62)
10	Tax Expense	-	54.48	-	54.48
11	Net Profit(+)/Loss(-) from ordinary Activities after tax (9-10)	(20.21)	(1819.02)	(0.51)	(1887.10)
12	Extraordinary Item (net of tax Expense Rs.)	-	-	-	-
13	Net Profit(+)/Loss(-) for the period (11-12)	(20.21)	(1819.02)	(0.51)	(1887.10)
14	Share of Profit/Loss of Associates	-	-	-	-
15	Minority Interest	-	-	-	-
16	Net Profit/Loss after taxes ,minority interest and share of Profit/Loss of Associates (13-14-15)	(20.21)	(1819.02)	(0.51)	(1887.10)
17	Paid up Equity Share Capital (Face Value Rs.10/- per share)	20,793.86	20,793.86	20,793.86	20,793.86
18	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	5,918.50
19 (i)	Earnings Per Share (EPS)				
	Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	(0.01)	(0.87)	(0.00)	(0.91)
(ii)	Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	(0.01)	(0.87)	(0.00)	(0.91)

A1	Public shareholding				
	Number of shares	207938634	207938634	207938634	207938634
	Percentage of shareholding	100%	100%	100%	100%
A2	Promoters and promoter group				
	Shareholding **	NIL	NIL	NIL	NIL
(a)	Pledged/Encumbered				
	Number of shares	NIL	NIL	NIL	NIL
	Percentage of shares (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL
	Percentage of shares (as a % of the total share capital of the company)	NIL	NIL	NIL	NIL
(b)	Non-encumbered				
	Number of Shares	NIL	NIL	NIL	NIL
	Percentage of shares (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL
	Percentage of shares (as a % of the total share capital of the Company)	NIL	NIL	NIL	NIL

Particulars					
B	Investors Complaints				
	Pending beginning at the quarter	NIL	NIL	NIL	NIL
	Received during the quarter	NIL	NIL	NIL	NIL
	Disposed of During the quarter	NIL	NIL	NIL	NIL
	Remained unsolved at the end of quarter	NIL	NIL	NIL	NIL

Notes :-

- 1 The above Standalone results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th August,2014
- 2 Previous period/year figures have been re-grouped whenever necessary.
- 3 The company has not received any investors complaints for this quarter.
- 4 Other income includes Foreign Exchange Revaluation Gain/Loss.
- 5 The Company's activities falls within a single segment. Accordingly disclosure requirement under Accounting Standard is not applicable
- 6 The Consolidated Financial Statements have been prepared in accordance with Accounting Standard 21 "Consolidated Financial Statements" as notified by Companies (Accounting Standard Rules), 2006.



By order of the Board of Directors
For KSS LIMITED

[Handwritten Signature]

Director

Place:- Mumbai
Date:- 12/08/2014

KSS LIMITED
(Formerly Known as K SERA SERA LIMITED)

CIN: L22100MH1995PLC092438

Registered Office : Unit No. 101A and 102,1st Floor, Morya Landmark II, Plot B-17, Andheri- West, Mumbai-400053

(Rs. In Lacs)

Statement of Consolidated Unaudited Financial Results for the Quarter Ended on 30th June 2014

Sr. No.	Particulars	Quarter ended on			Year Ended on
		30.06.2014	31.03.2014	30.06.2013	31.03.2014
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1 (a)	Net Sales/ Income from Operations	1,432.77	1,801.55	1,388.23	5,883.33
(b)	Other operating Income	24.78	59.22	2.25	110.70
	Total Income (a+b)	1,457.55	1,860.77	1,390.48	5,994.03
2	Expenditure				
(a)	Cost of Operations	936.57	3,380.18	948.24	6,066.06
(b)	Purchases of Stock in Trade	0.94	4.76	6.62	49.93
(c)	Changes in Inventories of finished goods,work in progress and stock in trade	7.26	-3.06	1.73	-7.52
(d)	Employees benefits expenses	180.42	134.59	186.19	693.35
(e)	Depreciation and amortisation	198.80	382.11	102.43	703.60
(f)	(Other expenses (Any item exceeding 10% of the total expenses relating to continuing operation to be shown separately)	107.95	141.88	291.82	931.46
	Total Expenditure	1,431.94	4,040.46	1,537.03	8,436.88
3	Profit from operation before other incomes, interest and exceptional items (1-2)	25.61	(2179.68)	(146.55)	(2442.85)
4	Other Income	6.71	371.71	68.17	486.21
5	Profit before interest and exceptional items (3+4)	32.32	(1807.97)	(78.38)	(1956.64)
6	Interest	8.29	(376.68)	7.72	(355.54)
7	Profit After interest but before exceptional items (5-6)	24.03	(1431.29)	(86.10)	(1601.10)
8	Exceptional items	-	-	-	-
9	Profit(+)/Loss(-) from Ordinary Activities before Tax (7-8)	24.03	(1431.29)	(86.10)	(1601.10)
10	Tax Expense	0.09	-59.08	-	(58.65)
11	Net Profit(+)/Loss(-) from ordinary Activities after tax (9-10)	23.94	(1372.22)	(86.10)	(1542.45)
12	Extraordinary Item (net of tax Expense Rs.)	-	-	-	-
13	Net Profit(+)/Loss(-) for the period (11-12)	23.94	(1372.22)	(86.10)	(1542.45)
14	Share of Profit/Loss of Associates	-	-	-	-
15	Minority Interest	2.45	-7.20	-	-7.20
16	Net Profit/Loss after taxes ,minority interest and share of Profit/Loss of Associates (13-14-15)	21.49	(1365.02)	(86.10)	(1535.25)
17	Paid up Equity Share Capital (Face Value Rs.10/- per share)	20,793.86	20,793.86	20,793.86	20,793.86
18	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	35,815.46
19 (i)	Earnings Per Share (EPS)				
	Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.01	(0.66)	(0.04)	(0.74)
(ii)	Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.01	(0.66)	(0.04)	(0.74)

A1	Public shareholding				
	Number of shares	207938634	207938634	207938634	207938634
	Percentage of shareholding	100%	100%	100%	100%
A2	Promoters and promoter group				
	Shareholding **	NIL	NIL	NIL	NIL
(a)	Pledged/Encumbered				
	Number of shares	NIL	NIL	NIL	NIL
	Percentage of shares (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL
	Percentage of shares (as a % of the total share capital of the company)	NIL	NIL	NIL	NIL
(b)	Non-encumbered				
	Number of Shares	NIL	NIL	NIL	NIL
	Percentage of shares (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL
	Percentage of shares (as a % of the total share capital of the Company)	NIL	NIL	NIL	NIL

Particulars					
B	Investors Complaints				
	Pending beginning at the quarter	NIL	NIL	NIL	NIL
	Received during the quarter	NIL	NIL	NIL	NIL
	Disposed of During the quarter	NIL	NIL	NIL	NIL
	Remained unsolved at the end of quarter	NIL	NIL	NIL	NIL

- Notes :-**
- 1 The above Consolidated results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th August,2014
 - 2 Previous period/year figures have been re-grouped whenever necessary.
 - 3 The company has not received any investors complaints for this quarter.
 - 4 Other income includes Foreign Exchange Revaluation Gain/Loss.
 - 5 The Consolidated Financial Statements have been prepared in accordance with Accounting Standard 21 "Consolidated Financial Statements" as notified by Companies (Accounting Standard Rules), 2006.



By order of the Board of Directors
For KSS LIMITED

Satish Jandani

Director

Place:- Mumbai
Date:- 12/08/2014



Agrawal Jain & Gupta
Chartered Accountant

Tel.: 0141-2236375, 98291-59490, 9702928280, 9928402198, Email: -ajngupta@gmail.com, ca.narayanswami@gmail.com

Annexure V to Clause 41

Review Report to KSS LIMITED

We have reviewed the accompanying statement of unaudited financial results of KSS LIMITED (formerly known as K Sera Sera Limited) for the Quarter ended 30.06.2014 Except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and has not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards¹ and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Agrawal Jain & Gupta
Chartered Accountants
FRN-013538C



Narayan Swami

(CA Narayan Swami)
Partner
M.No-409759

Place: Mumbai
Date : 12.08.2014

Head Office: - Mamta Ice Factory Ringus Road, Chomu (Jaipur) 303702,
Jaipur Branch: - 437, Opp. S.K. Soni Hospital, Sikar Road, Jaipur – 302023, Thane Branch.- A-602, Vasundra II,
Poonam Sagar complex Mira road East Thane-401107.