

08th August, 2025

To The General Manager Department of Corporate Services BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai – 400 001 Scrip Code: 544253	To The General Manager Department of Corporate Services National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051 Symbol: KROSS
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ISIN: INE006601022

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 08th August, 2025

Respected Sir/Madam,

Pursuant to Regulations 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, we would like to inform you that the Board of Directors of the Company, at its meeting held today i.e. 08th August, 2025 has *inter alia*:

1. Considered and approved the Un-audited Standalone Financial Results of the Company for the quarter ended June 30, 2025 duly reviewed by the Audit committee, and the same is enclosed herewith;
2. Noted the Limited Review Report in respect of the above-mentioned financial results, issued by M/s. S.K. Naredi & Co LLP, Chartered Accountants (FRN: 003333C), Statutory Auditors of the Company, which is also enclosed herewith.

The Unaudited Standalone Financial Results will also be made available on Company's website i.e. <https://www.krosslimited.com/>

The meeting of the Board of Directors commenced at 04.30 P.M. and concluded at 06:35 P.M.

This is for your information and record.

Registered and Corporate Office

M-4, VI Phase, Gamharia, Adityapur Industrial Area, Jamshedpur - 832108 (India)
Phone - +91 7280026478 Website : www.krosslimited.com



KROSS LIMITED



e-mail : accounts@krossindia.com
purchase@krossindia.com
sales.trailerparts@krossindia.com

CIN - L29100JH1991PLC004465

A Trailer's First Choice

Thanking You,

For Kross Limited

Debolina Karmakar
Company Secretary and Compliance Officer
Membership No.: ACS 62738

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Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015, as amended

**Review Report to
The Board of Directors of
Kross Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Kross Limited** (the "Company") for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The company's Management is responsible for the preparation of the Statements that give a true and fair view of the financial performance of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. The statements has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Unaudited Financial Results based on our review.
3. We conducted our review of the Statement 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 financial statements are free of material misstatement. A review of Interim Financial Information consists of making inquiries, primarily of persons responsible for Financial and Accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit is 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 and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with recognition and measurement principle laid down in the aforesaid Indian Accounting Standards ('Ind AS') and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S K NAREDI & CO LLP
Chartered Accountants
ICAI Firm Regn. No – 003333C/ C400397



(CA Rahul Naredi)
Partner
M. No – 302632

Jamshedpur, India.
August 08, 2025

UDIN – 25302632BMJBKD4719

Kross Limited

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Statement of Unaudited Financial Results for the Quarter ended June 30, 2025

(Amounts in Rs. Millions, unless otherwise stated)

Sl. No	Particulars	For the Quarter ended			For the Year Ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
(1)	Revenue from operations	1,393.55	1,849.64	1,463.92	6,204.10
(2)	Other income	20.87	20.52	3.17	52.71
(3)	Total Income (1) + (2)	1,414.42	1,870.16	1,467.09	6,256.82
(4)	Expenses				
(a)	Cost of materials consumed	779.58	979.81	927.49	3,523.42
(b)	Changes in inventories of finished products and work in progress	(26.67)	40.20	(26.19)	15.89
(c)	Employee benefits expense	90.08	95.46	74.12	345.40
(d)	Finance costs	23.36	19.87	42.26	122.86
(e)	Depreciation and amortisation expense	20.50	18.54	16.04	68.46
(f)	Other expense	388.88	466.25	322.68	1,506.89
	Total Expenses (4)	1,275.74	1,620.13	1,356.40	5,582.93
(5)	Profit before tax (3) - (4)	138.69	250.02	110.69	673.89
(6)	Tax Expense				
(a)	Current tax				
(i)	Current tax	34.95	61.33	31.01	164.17
(ii)	Current tax for the earlier years	-	14.12	-	14.12
(b)	Deferred tax	(3.26)	3.08	3.12	15.32
	Total tax expense (6)	31.69	78.54	34.13	193.62
(7)	Profit for the period/ year (5) - (6)	107.00	171.48	76.56	480.27
(8)	Other comprehensive income/ (loss)				
	Items that will not be reclassified to profit or loss				
(a)	Remeasurement of the employees defined benefit plans	(0.55)	(0.37)	(0.61)	(2.20)
(b)	Income tax relating to above items	0.14	0.09	0.15	0.55
	Total other comprehensive income (8)	(0.41)	(0.28)	(0.46)	(1.65)
(9)	Total comprehensive income for the period/ year (7 + 8)	106.59	171.21	76.11	478.62
(10)	Earnings per equity share (Nominal value of share of Rs. 5 each)				
	Basic (in Rupees)	1.66*	2.66*	1.42*	8.04
	Diluted (in Rupees)	1.66*	2.66*	1.42*	8.04
	Paid Up Equity Share Capital (Face value: INR 5 each)	322.55	322.55	270.46	322.55
	Other Equity				4,022.48

* The basic and diluted EPS for the quarters are not annualised




PAN : AABCK5855D; Phone No - 0657 - 2203812 , 2203813; Email : accounts@krossindia.com

www.krosslimited.com

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CIN: L29100JH1991PLC004465

**Notes to Unaudited Financial Results for the quarter ended June 30, 2025**

1. The above unaudited financial results of the Company for the quarter ended June 30, 2025, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meeting held on August 8, 2025. The Statutory auditors have expressed an unmodified review opinion on these results and have issued an unmodified conclusion.

2. The Company's above unaudited financial results for the quarter ended June 30, 2025, have been prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015, as amended and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. The equity shares of the Company have been listed on National Stock Exchange of India Limited ("NSE") and on Bombay Stock Exchange Limited ("BSE") on September 16, 2024 by completing Initial Public Offer ("the IPO") of 2,08,33,332 equity shares of face value of Rs. 5 each at an issue price of Rs. 240 per equity share consisting of a fresh issue of 1,04,16,666 shares and an Offer for Sale of 1,04,16,666 shares.

The Company has incurred Rs. 261.62 millions as IPO related expenses and allocated such expenses between the Company (Rs. 130.81 millions) and selling shareholders (Rs. 130.81 millions) in proportion to the equity shares allotted to the public as fresh issue by the Company and under the offer for sale by selling shareholders respectively. The Company has an amount of Rs. 2,369.19 millions (net of IPO expenses of Rs. 130.81 millions) from proceeds out of fresh issue of equity shares. The utilization of the net IPO proceeds is summarized below:

(Rs. In millions)			
Objects of the issue as per prospectus	Amount proposed in offer document (A)	Utilisation of Net IPO Proceeds up to June 30, 2025 (B)	Unutilised Net IPO Proceeds as on June 30, 2025 (A - B)
Funding of capital expenditure requirements of our Company towards purchase of machinery and equipment	700.00	342.14	357.86
Repayment or prepayment, in full or in part, of all or a portion of certain outstanding borrowings availed by our Company, from banks and financial institutions	900.00	900.00	-
Funding working capital requirements of the Company	300.00	144.10	155.90
General Corporate Purpose	469.19	449.08	20.11
Total (A)	2,369.19	1,835.32	533.87
Offer expenses (B)	130.81	130.81	-
Total (A + B)	2,500.00	1,966.13	533.87

Out of the Net IPO proceeds which were unutilized as at June 30, 2025, Rs. 39.60 millions are in Monitoring Account and Rs. 501.32 millions is temporarily invested in Fixed Deposit*.

* The difference between unutilized amount as per table attached & details mentioned above reflects return on investment of INR 7.05 Millions are reinvested in above FDs and own funds.

4. The company is engaged in manufacturing and sales of Motor vehicle parts and accessories. This in the context of Ind AS-108 'Operating Segment' are considered to constitute single primary segment.




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5. The figures for the last quarter ended March 31, 2025 as reported in these financial results being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by our statutory auditors.

6. The Code of Social Security, 2020 ('Code') relating to the employee benefits during employment and post-employment benefits received presidential assent in September 2020. The code has been published in the Gazette of India. However, the date on which the Code will come into effect has not yet been notified and the final rules/interpretation have not yet been issued. The Company will assess the impact of the code when it comes into effect and will record any related impact in the period when the code becomes effective.

7. The company does not have any subsidiary/associate/joint venture company as at June 30, 2025, hence the Consolidated Financial Statements is not required to be prepared by the company.

8. The figures for the previous periods/year have been regrouped/restated where necessary.

9. The unaudited Financial Results for the quarter ended June 30, 2025, will be available on the Company's website www.krosslimited.com

Sudhir Rai
Chairman & Managing Director
DIN: 00512423



Date: August 08, 2025
Place: Jamshedpur