

16th May, 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 the Board Meeting held on May 16, 2025**Ref: Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')**

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”), we hereby inform you that the Board of Directors (“Board”) at its meeting held today has, *inter-alia*, considered and approved the following:

1. Audited Standalone Financial Results of the Company for the quarter and financial year ended March 31, 2025

The Audited Standalone Financial Results of the Company for the quarter and financial year ended March 31, 2025, as required under Regulation 33 of Listing Regulations and other provisions as applicable (Refer Annexure 1), is enclosed together with the following:

- The Audit Report(s) by S. K. Naredi & Co. Chartered Accountants, the Statutory Auditor of the Company, on the Audited Financial Results for the quarter and financial year ended March 31, 2025. (Refer Annexure 1)
- The Declaration of Audit Reports with unmodified opinion with respect to the Audited Financial Results of the Company for the quarter & financial year ended March 31, 2025, under Regulation 33(3)(d) of SEBI (LODR), 2015. (Refer Annexure 2)

Registered and Corporate Office

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



**2. Appointment of Secretarial Auditor**

Appointment of Mr. Sital Prasad Swain, Companies Secretaries (Membership No. F6338, CP No. 6814). (Peer review Number **813/2020**) as Secretarial Auditor of the Company for audit period of 5 consecutive years commencing from FY 2025-26 till FY 2029-30, subject to approval of the members of the Company at the ensuing Annual General Meeting.

The details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are given as **Annexure '3'**

3. Appointment of Cost Auditor

Appointment of M/s. Aditya Bhojgaria and Company, Cost Accountants as Cost Auditor of the Company for FY 2025-26.

The details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are given as **Annexure '4'**.

4. Appointment of Internal Auditor

Appointment of GWC Professional Services Private Limited, as the Internal Auditor of the Company for FY 2025-26.

The details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are given as **Annexure '5'**.

The Board meeting commenced at **04:30 p.m.** and concluded at **07:25 p.m.**

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

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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

Registered and Corporate Office

M-4, VI Phase, Gamharia, Adityapur Industrial Area, Jamshedpur - 832108 (India)
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**Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To
The Board of Directors of
Kross Limited

Report on the audit of the Financial Results**Opinion**

We have audited the accompanying statement of Quarterly and year to date financial results of **Kross Limited** (the "Company"), for the quarter ended March 31, 2025 and for the year ended March 31, 2025 together with notes thereon (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), duly initialled by us for identification.

In our opinion and to best of our information and according to explanations given to us, the aforesaid Statement:

- i. is presented in accordance with requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS"), RBI guidelines and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under sub-section (10) of Section 143 of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Result" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's and Board of Director's Responsibilities for the Financial Results

This Statement which is responsibility of the company's management and approved by the Board of Directors has been compiled from annual audited financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income of the company and other financial information in accordance with Ind AS, as specified under Section 133 of the Act read with relevant rules issued there under, the circulars guidelines and directions issued by the Reserve Bank of India (RBI) from time to time ("RBI Guidelines") and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statements, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

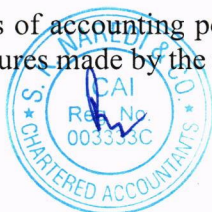
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the managements.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

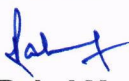
Other Matter

1. The statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Accounting standard 34 "Interim Financial Reporting" which were subject to a limited review by us, as required under the Listing Regulations.
2. The statement includes results for the quarter ended March 31, 2024, being the balancing figure between the audited figures for the full financial year ended March 31, 2024 and the unaudited year to date figures up to the third quarter ended December 31, 2023, which were not subjected to review or audit by us.

Our opinion is not modified in respect of the above matters

For S K Naredi & Co
Chartered Accountants
ICAI Firm Regn. No.: 003333C




(Rahul Naredi)
Partner
M.No -302632

UDIN – 25302632BMJBIQ1747

Jamshedpur, India.
May 16, 2025



Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2025

(Amounts in Rs. Millions, unless otherwise stated)

Sl. No	Particulars	For the Quarter ended			For the Year Ended	
		March 31, 2025 (Refer note 10) (Audited)	December 31, 2024 (Unaudited)	March 31, 2024 (Refer note 9) (Unaudited)	March 31, 2025 (Audited)	March 31, 2024 (Audited)
(1)	Revenue from operations	1,849.64	1,500.53	1,830.36	6,204.10	6,202.50
(2)	Other income	20.52	19.13	7.94	52.71	12.14
(3)	Total Income (1) + (2)	1,870.16	1,519.65	1,838.29	6,256.82	6,214.64
(4)	Expenses					
(a)	Cost of materials consumed	979.81	798.32	1,072.29	3,523.42	3,786.81
(b)	Changes in inventories of finished products and work in progress	40.20	43.17	(48.71)	15.89	(227.78)
(c)	Employee benefits expense	95.46	97.67	84.34	345.40	304.23
(d)	Finance costs	19.87	20.90	44.48	122.86	148.96
(e)	Depreciation and amortisation expense	18.54	16.98	15.41	68.46	57.86
(f)	Other expense	466.25	364.10	455.23	1,506.89	1,531.66
	Total Expenses (4)	1,620.13	1,341.15	1,623.02	5,582.93	5,601.74
(5)	Profit before tax (3) - (4)	250.02	178.51	215.27	673.89	612.90
(6)	Tax Expense					
(a)	Current tax					
(i)	Current tax	61.33	36.18	54.18	164.17	154.89
(ii)	Current tax for the earlier years	14.12	-	5.60	14.12	5.60
(b)	Deferred tax					
(i)	Deferred tax	3.08	6.33	(0.80)	15.32	3.60
	Total tax expense (6)	78.54	42.51	58.98	193.62	164.09
(7)	Profit for the period/ year (5) - (6)	171.48	135.99	156.29	480.27	448.81
(8)	Other comprehensive income/ (loss)					
	Items that will not be reclassified to profit or loss					
(a)	Remeasurement of the employees defined benefit plans	(0.37)	(0.61)	(2.45)	(2.20)	(2.45)
(b)	Income tax relating to above items	0.09	0.15	0.62	0.55	0.62
	Total other comprehensive income (8)	(0.28)	(0.46)	(1.83)	(1.65)	(1.83)
(9)	Total comprehensive income for the period/ year (7 + 8)	171.21	135.54	154.46	478.63	446.98
(10)	Earnings per equity share (Nominal value of share of Rs. 5 each)					
	Basic	2.66*	3.25*	2.89*	8.04	8.30
	Diluted	2.66*	3.25*	2.89*	8.04	8.30
	Paid Up equity share capital (face value: INR 5 each)	322.55	322.55	270.46	322.55	270.46
	Other Equity				4,022.48	1,197.59

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



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





(Amounts in Rs. Millions, unless stated otherwise)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Assets		
(1) Non Current Assets		
(a) Property, plant and equipment	1,307.84	1,051.41
(b) Capital work in progress	5.50	54.30
(c) Right of use assets	12.06	7.77
(d) Other intangible assets	4.30	0.90
(e) Financial assets		
(i) Investments	49.62	0.30
(ii) Other financial assets	62.44	31.25
(f) Other non-current assets	439.47	32.53
Total Non-current assets	1,881.22	1,178.46
(2) Current Assets		
(a) Inventories	985.50	835.18
(b) Financial assets		
(i) Investments	10.96	5.31
(ii) Trade receivables	1,819.18	1,098.38
(iii) Cash and cash equivalents	828.43	56.55
(iv) Other bank balance (Other than (iii) above)	14.35	48.57
(v) Other financial assets	2.01	1.75
(c) Other current assets	191.19	295.86
Total current assets	3,851.62	2,341.59
Total Assets [1+2]	5,732.84	3,520.04
Equity and Liabilities		
(1) Equity		
(a) Equity share capital	322.55	270.46
(b) Other equity	4,022.48	1,197.59
Total equity	4,345.02	1,468.05
Liabilities		
(2) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	53.26	225.26
(ii) Lease liabilities	10.07	5.20
(b) Long-term provisions	51.49	48.96
(c) Deferred tax liabilities (Net)	74.13	59.36
Total Non-current liabilities	188.96	338.78
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	273.36	945.79
(ii) Lease liabilities	2.83	2.75
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	105.29	89.91
Total outstanding dues of creditors other than micro enterprises and small enterprises	568.31	397.60
(iv) Other financial liabilities	117.11	79.24
(b) Other current liabilities	91.63	104.71
(c) Short-term provisions	5.73	6.44
(d) Current tax liabilities (Net)	34.59	86.77
Total current liabilities	1,198.86	1,713.22
Total Equity and Liabilities [1+2+3]	5,732.84	3,520.04





2. Statement of Cash Flows for the year ended 31st March, 2025

(Amounts in Rs. Millions, unless stated otherwise)

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
(A) Cash flows from operating activities :		
Profit before tax	673.89	612.90
Adjustments for:		
Depreciation and amortization expense	68.46	57.86
Finance costs	122.86	148.96
Allowances for expected credit loss	0.93	3.71
Unwinding of interest on long term security deposit	(0.09)	(0.05)
Net fair value gains on financial assets mandatorily measured at fair value through profit or loss	(0.03)	(0.64)
Profit on sale of property, plant and equipments	(0.44)	(0.02)
Interest Income	(38.94)	(6.93)
Operating profit before changes in non current/ current assets and liabilities	826.65	815.79
Changes in operating assets and liabilities		
(Increase)/Decrease in Inventories	(150.32)	(213.22)
(Increase)/Decrease in Other non-current financial assets	(31.10)	34.72
(Increase)/Decrease in Trade receivables	(721.73)	(584.02)
(Increase)/Decrease in Other current financial assets	(0.26)	0.06
(Increase)/Decrease in Other current assets	(360.62)	(89.94)
Increase/(Decrease) in Provisions	1.82	2.57
Increase/(Decrease) in Trade payables	186.10	147.08
Increase/(Decrease) in Other current financial liabilities	37.88	46.31
Increase/(Decrease) in Other current liabilities	(13.08)	26.74
Cash generated from/ (used in) operations	(224.68)	186.10
Direct Taxes Paid	(95.91)	(103.59)
Net cash flow from/ (used in) operating activities	(320.59)	82.51
(B) Cash flows from investing activities :		
Purchase of Property, plant and equipment (including CWIP)	(272.68)	(271.03)
Purchase of Intangible assets (incl. RoU)	(10.88)	(0.77)
Proceeds from sale of Property, plant and equipment	0.71	0.04
Interest Received	38.94	6.93
Term deposits (placed) / matured (net)	34.22	(36.09)
Investment in shares	(49.32)	-
Investment in mutual fund	(5.62)	(3.62)
Net cash flow from/ (used in) investing activities	(264.64)	(304.04)
(C) Cash flows from financing activities :		
Proceeds from Long-term borrowings	83.95	165.26
Repayment of Long-term borrowings	(255.94)	(175.30)
Proceeds from / (repayment) of short-term borrowings (net)	(672.43)	297.48
Increase in lease liabilities	3.64	(1.95)
Dividend paid	-	-
Issue of share capital	2,317.10	-
Other interest payments	(119.22)	(137.39)
Net cash flow from/ (used in) financing activities	1,357.11	148.10
Net increase/(decrease) in cash and cash equivalents (A+B+C)	771.88	(73.43)
Cash and cash equivalents at the beginning of the period/ year	56.55	129.98
Cash and cash equivalents at the end of the period/ year	828.43	56.55

Components of Cash and Cash equivalents

Particulars	As at 31st March, 2025	As at 31st March, 2024
Cash in hand	7.61	1.90
Balances with bank in current accounts	16.48	51.19
Balances with bank in deposit accounts	804.34	3.46
	828.43	56.55



KROSS LIMITED

Regd Office: M-4, Phase VI, Gamharia, Adityapur Industrial Area, Jamshedpur - 832108
CIN: L29100JH1991PLC004465

**Notes to Audited Financial Results for the quarter and Year ended March 31,2025**

3. The Company's above audited financial results for the quarter and year ended March 31, 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.

4. The above audited financial results of the Company for the quarter and year ended March 31,2025, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meeting held on May 16, 2025.The Statutory auditors have expressed an unmodified audit opinion on these results.

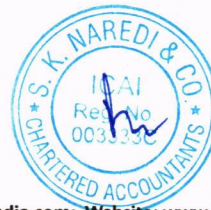
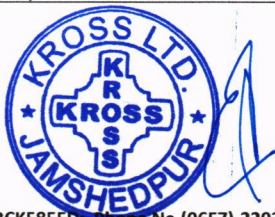
5. The company manufactures 'Motor vehicle parts & accessories and the management review the performance of the company as single operating segment in accordance with Ind AS -108 'Operating segments' notified pursuant to the Companies (Indian Accounting Standards), Rules, 2015. Accordingly, no separate segment information has been furnished herewith.

6. During the month of September 2024, the Company had completed its Initial Public Offering ('IPO') of 20,833,332 equity shares with a face value of INR 5 each at an issue price of INR 240 per share. The issue comprises of fresh issue of 10,416,666 shares and an Offer for Sale of 10,416,666 shares. The equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange Limited (BSE) on September16,2024.

Consequent to allotment of fresh issue, the paid-up equity share capital of the Company stands increased from Rs.270.46 million consisting of 54,092,756 equity shares of INR 5 each to Rs. 322.55 million consisting of 64,509,422 Equity Shares of INR 5 each.

The total provisional offer expenses in relation to the IPO are Rs. 261.62 million. Out of total provisional expenses. Rs. 130.81 million is to be borne by the Company and Rs. 130.81 million is to be borne by selling shareholders. The breakup of IPO proceeds from fresh issue is summarized below:

Particulars	Net IPO proceeds to be utilised as per prospectus	Utilisation of Net IPO proceeds up to March 31,2025	Unutilised Net IPO proceeds as on March 31, 2025
	(A)	(B)	(A-B)
Funding of capital expenditure requirements of our Company towards purchase of machinery and equipment	700.00	207.66	492.34
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	97.64	202.36
General corporate purpose	469.19	419.62	49.57
Total (A)	2,369.19	1624.92	744.27
Offer expenses (B)	130.81	125.11	5.70
Total (A + B)	2,500.00	1,750.03	749.97



KROSS LIMITED

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CIN: L29100JH1991PLC004465



Out of the Net IPO proceeds which were unutilized as at March 31, 2025, Rs. 6.82 millions are in Monitoring Account and Rs. 799.33 millions is temporarily invested in Fixed Deposit*.

* The difference between unutilized amount as per table attached & details mentioned above also reflects the offer for sale component refundable to selling shareholders.

7. 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.

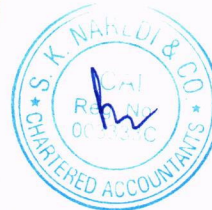
8. The company does not have any subsidiary/associate/joint venture company as at March 31, 2025, hence the Consolidated Financial Statements is not required to be prepared by the company.

9. The figures for the quarter ended March 31, 2024 as reported in these audited financial results being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the unaudited year-to-date figures up to the end of the third quarter of the previous financial year, which have been approved by the Board of Directors but have not been subjected to review/audit of the statutory auditors.

10. 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.

11. The audited Financial Results for the quarter and year ended March 31, 2025, are available on the Company's website www.krosslimited.com

Sudhir Rai
Chairman & Managing Director
DIN: 00512423



Date: May 16, 2025
Place: Jamshedpur

**Annexure 2**16th May, 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(s),

Sub.: Declaration for unmodified opinion in respect of Audited Standalone Financial Results of the Company for the Financial Year ended March 31, 2025

Pursuant to regulation 33 (3) (d) of SEBI (Listing Obligations and disclosure requirements) regulations, 2015, SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, the Company herein declares that M/s. S K Naredi & Co, (FRN.: 003333C), Chartered Accountants, Statutory Auditors, have issued the Audit report with unmodified opinion on the Audited Standalone financial results of the Company for Financial Year ended on March 31, 2025.

Kindly take the same on record.

Thanking You,

For Kross Limited



Kunal Rai

Whole Time Director (Finance) and CFO

DIN - 06863533

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

**ANNEXURE 3**

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. SEBI/HO/CFD/POD2/CIR/P/0155 dated November 11, 2024.

Appointment of Secretarial Auditor

Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
Date of appointment/cessation (as applicable) & term of appointment;	Date of appointment: May 16, 2025 Terms of appointment: Appointed as Secretarial Auditor for a period of five consecutive years i.e from FY 2025-26 till FY 2029-30 subject to members approval at the ensuing Annual General Meeting of the Company.
Brief profile	Mr Sital Prasad Swain, Company Secretary, established in Jamshedpur with (Membership No. F6338, CP No. 6814). (Peer review Number 813/2020) the Founder is having an overall experience of over 20 years. The firm has carried out peer review in 2020. He specializes in providing comprehensive services in corporate laws, secretarial audits, advisory, and etc
Disclosure of relationships between directors (in case of appointment of a director)	None

Registered and Corporate Office

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



**ANNEXURE 4**

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. SEBI/HO/CFD/POD2/CIR/P/0155 dated November 11, 2024.

Appointment of Cost Auditor

Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
Date of appointment/cessation (as applicable) & term of appointment;	Date of appointment: May 16, 2025 Terms of appointment: Appointed as Cost Auditor for FY 2025-26
Brief profile	M/s. Aditya Bhojgaria & Co (firm registration number of 000809) is a well-established firm based in Kolkata, West Bengal, led by CMA Aditya Bhojgaria a fellow member of the Institute of Cost Accountants of India (ICMAI-CMA) with nearly a decade of experience, specialised in Cost Auditing, maintenance of Cost Records, and a wide range of professional advisory and etc.
Disclosure of relationships between directors (in case of appointment of a director)	None

Registered and Corporate Office

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**ANNEXURE 5**

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. SEBI/HO/CFD/POD2/CIR/P/0155 dated November 11, 2024

Appointment of Internal Auditor

Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
Date of appointment/cessation (as applicable) & term of appointment;	Date of appointment: May 16, 2025 Terms of appointment: Appointed as Internal Auditor for FY 2025-26
Brief profile	GWC Professional Services Private Limited is a firm of qualified professional based out in Kolkata, West Bengal. They are specialised in Internal Control Framework, Integration of Risks Management Framework with Internal Audit, and etc.
Disclosure of relationships between directors (in case of appointment of a director)	None

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