



**Independent Auditor's Report on the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2024, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015, as amended**

To  
**The Board of Directors  
Kross Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Kross Limited** (the "Company") for the quarter and half year ended September 30, 2024 (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 Indian Accounting Standard 34, Interim Financial Reporting specified under Section 133 of the Companies Act, 2013 ('the Act'), 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 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data. 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. Attention is drawn to the fact that the figures for the corresponding quarter ended September 30, 2023 as reported in these Unaudited Financial Results have been approved by the Company's Board of Directors but have not been subjected to review since the requirement of submission of quarterly financial results is applicable on listing of equity shares on the National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange of India Limited (BSE) on September 16, 2024. Accordingly, the Unaudited Standalone Financial Results for the quarter and half year ended 30 September, 2024 are drawn up in accordance with the Listing Requirements.

