

## **KROSS LIMITED**

### **Note on familiarization programmes imparted to independent directors pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations')**

In terms of Regulation 25 of SEBI Listing Regulations, the Company shall familiarize the independent directors through various programmes about the Company, including the following:

- (a) Nature of the industry in which the Company operates;
- (b) Business model of the Company;
- (c) Roles, rights, responsibilities of independent directors; and
- (d) Any other relevant information

Further, as per Regulation 46 (2) (i) of the Listing Regulations, the listed company shall disseminate the details of familiarization programmes imparted to Independent Directors including the following details:

- i. number of programmes attended by Independent Directors (during the year and on cumulative basis till date).
- ii. number of hours spent by Independent Directors in such programmes (during the year and on cumulative basis till date).
- iii. Other relevant details.

### **INITIAL FAMILIARIZATION**

The Independent Directors are provided with an overview of the requisite criteria of independence, roles, rights, duties and responsibilities of directors, terms of appointment, the code of conduct and insider trading regulations, disclosure and business interests, nature of the industry and business model of the Company and policies of the Company and other important regulatory aspects as relevant for directors.

Kross Limited (the Company) has an on-going familiarization programme for all its directors including Independent Directors which includes the following:

The Independent Directors are apprised at Board Meetings through its Managing Director and/or Whole-time Director as well as Key Managerial Personnel on the Company's strategy operations, governance, internal control processes and other relevant matters. They are also updated on important changes in the regulatory framework and business environment having an impact on the Company.

The following Broader areas are covered through this familiarisation in the Board meeting are as follows - Roles and responsibilities of the Independent Directors as per Companies Act, 2013 and SEBI (LODR) Regulations, 2015/Nature of Industry in which the listed entity operates/Business Overview/Strategic Outlook/Safety, Health & Environment (SHE). Risk Management.

Other ways to familiarise the Independent Directors are by sharing the following

- Kross Code of Conduct
- Kross Code of Conduct for Board of Directors, Members of Senior Management and Insiders
- Annual reports
- Plant visits
- Investor Presentation

**Details of familiarization programmes imparted to independent directors are as under:**

<b>Financial Year</b>	<b>No. of Programmes attended by independent directors (during the year and on acumulative basis till date)</b>	<b>No. of Hours Spent by independent directors (during the year and on a cumulative basis till date)</b>
2023- 24	2	5
2024-25	3	6
2025 – 26	5	9
<b>Total</b>	<b>10</b>	<b>20</b>

*\*The Company has got its shares listed on 16<sup>th</sup> September 2024*