S K NAREDI & CO LLP
Chartered Accountants
LLPIN : ACP - 2977

Virdi Niwas, M. Road, Bistupur,
Jamshedpur - 831001, Jharkhand
GSTIN- 20AAFFS1613J1ZN

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone 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
Kross Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Kross Limited (the "Company") for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of 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 statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement 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 an 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 as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principle laid down in the aforesaid Indian Accounting Standards ('Ind AS') 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, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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

S K NAREDI & CO LLP Jamshedpur

CA Abhishek Agarwal
Partner
M. No – 414050

UDIN – 26414050MQFBNG4074

Place: Jamshedpur, India
Date: October 17, 2026

Kross Limited

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

Statement of Unaudited Financial Results for the Half year ended September 30, 2026

(Amounts in Rs. Millions, unless otherwise stated)

Sl. No	Particulars	For the Quarter Ended			For the half year ended		For the Year Ended
		Sept 30, 2026	June 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30,2025	Mar 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unudited)	(Unudited)	(Audited)
(1)	Revenue from operations	2,350.92	1,843.39	1,309.20	4,194.31	2,702.75	6,732.01
(2)	Other income	21.73	3.92	10.47	25.65	31.34	42.48
(3)	**Total Income (1) + (2)**	**2,372.65**	**1,847.31**	**1,319.67**	**4,219.96**	**2,734.09**	**6,774.49**
(4)	**Expenses**						
	(a) Cost of materials consumed	1,339.24	1,016.06	691.21	2,355.30	1,470.79	3,644.74
	(b) Changes in inventories of finished products and work in progress	(20.46)	1.65	12.80	(20.46)	(13.87)	10.02
	(c) Employee benefits expense	107.22	102.91	88.44	210.13	178.52	394.07
	(d) Finance costs	25.92	21.11	17.41	47.03	40.77	80.70
	(e) Depreciation and amortisation expense	32.27	30.07	22.32	62.34	42.82	90.83
	(f) Other expense	618.92	497.24	369.22	1,116.16	758.10	1,803.71
	Total Expenses (4)	**2,103.11**	**1,669.04**	**1,201.40**	**3,770.50**	**2,477.14**	**6,024.07**
(5)	**Profit before tax (3) - (4)**	**269.54**	**178.27**	**118.27**	**449.46**	**256.96**	**750.42**
(6)	**Tax Expense**						
	(a) Current tax						
	(i) Current tax	59.53	40.44	24.70	99.97	59.65	175.12
	(ii) Current tax for the earlier years	-	-	1.16	-	1.16	1.16
	(b) Deferred tax	13.15	4.70	11.56	17.86	8.31	22.00
	Total Tax Expense (6)	**72.68**	**45.15**	**37.43**	**117.83**	**69.12**	**198.27**
(7)	**Profit for the period/ year (5) - (6)**	**196.86**	**133.12**	**80.84**	**331.63**	**187.84**	**552.14**
(8)	**Other comprehensive income/ (loss)**						
	Items that will not be reclassified to profit or loss						
	(a) Remeasurement of the employees defined benefit plans	0.16	0.16	(0.55)	0.32	(1.10)	0.64
	(b) Income tax relating to above items	(0.04)	(0.04)	0.14	(0.08)	0.28	(0.16)
	Total other comprehensive income (8)	**0.12**	**0.12**	**(0.41)**	**0.24**	**(0.82)**	**0.48**
(9)	**Total comprehensive income for the period/ year (7 + 8)**	**196.98**	**133.24**	**80.43**	**331.87**	**187.01**	**552.62**
(10)	**Earnings per equity share (Nominal value of share of Rs. 5 each)**						
	Basic (in Rupees)	3.08*	2.06*	1.25*	5.14*	2.91*	8.56
	Diluted (in Rupees)	3.08*	2.06*	1.25*	5.14*	2.91*	8.56
	* Not Annualised						
(11)	Paid up equity share capital (face value: INR 5 each)	322.55	322.55	322.55	322.55	322.55	322.55
(12)	Other Equity						4,575.10

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KROSS LIMITED
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CIN: L29100JH1991PLC004465

Notes to Unaudited Financial Results for the Quarter & Half Year Ended September 30, 2026

1. The above unaudited financial results of the Company for the Quarter & Half Year Ended September 30, 2026, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meeting held on October 17, 2026. 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 & Half Year Ended September 30, 2026, 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 company is engaged in manufacturing and sales of '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.

4. The Board of Directors at its meeting held on August 31, 2026, approved the preferential issue of 15,00,000 Equity Shares and 15,00,000 Convertible Warrants, which was subsequently approved by the shareholders through a Postal Ballot on September 30, 2026. The proposed allotment is currently pending in-principle approval from the Stock Exchanges, namely Bombay Stock Exchange Limited and National Stock Exchange Limited.

5. The company does not have any subsidiary/associate/joint venture company as at September 30, 2026, hence the Consolidated Financial Statements is not required to be prepared by the company.

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

7. The unaudited Financial Results for the Quarter & Half Year Ended September 30, 2026, will be available on the Company's website www.krosslimited.com

Sudhir Rai
Chairman & Managing Director
DIN: 00512423

Date: October 17, 2026
Place: Jamshedpur

KROSS LIMITED
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Notes to Unaudited Financial Results:
1. Statement of Assets and Liabilities:

(Amounts in Rs. Millions, unless stated otherwise)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
Assets		
(1)Non Current Assets		
(a) Property, plant and equipment	2,200.15	2,057.08
(b) Capital work in progress	549.16	160.00
(c) Right of use assets	13.82	12.14
(d) Other intangible assets	4.64	5.15
(e) Financial assets		
(i) Investments	49.62	49.62
(ii) Other financial assets	46.68	46.02
(f) Other non-current assets	503.45	466.64
Total Non-current assets	**3,367.52**	**2,796.64**
(2) Current Assets		
(a) Inventories	1,096.56	1,055.54
(b) Financial assets		
(i) Investments	23.97	16.39
(ii) Trade receivables	2,062.91	1,971.69
(iii) Cash and cash equivalents	63.19	44.40
(iv) Other bank balance (Other than (iii) above)	195.08	192.95
(v) Other financial assets	2.62	1.98
(c) Other current assets	543.19	304.30
Total current assets	**3,987.52**	**3,587.25**
Total Assets [1+2]	**7,355.04**	**6,383.89**
Equity and Liabilities		
(1) Equity		
(a) Equity share capital	322.55	322.55
(b) Other equity	4,906.97	4,575.10
Total equity	**5,229.52**	**4,897.65**
Liabilities		
(2) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	779.38	291.42
(ii) Lease liabilities	11.21	10.28
(b) Long-term provisions	52.99	50.76
(c) Deferred tax liabilities (Net)	114.23	96.29
Total Non-current liabilities	**957.80**	**448.75**
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	391.98	232.23
(ii) Lease liabilities	4.26	3.29
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	105.77	83.29
Total outstanding dues of creditors other than micro enterprises and small enterprises	551.51	514.70
(iv) Other financial liabilities	72.31	124.73
(b) Other current liabilities	6.73	45.46
(c) Short-term provisions	5.51	7.45
(d) Current tax liabilities (Net)	29.64	26.35
Total current liabilities	**1,167.72**	**1,037.50**
Total Equity and Liabilities [1+2+3]	**7,355.04**	**6,383.89**

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Notes to Unaudited Financial Results:
2. Statement of Unaudited Cash Flows

(Amounts in Rs. Millions, unless stated otherwise)

Particulars	For the Period Ended September 30, 2026 (Unaudited)	For the Period Ended September 30, 2025 (Unaudited)
(A) Cash flows from operating activities :		
Profit before tax	**449.46**	**256.96**
Adjustments for:		
Depreciation and amortization expense	62.34	42.82
Finance costs	47.03	40.77
Allowances for expected credit loss	-	-
Unwinding of interest on long term security deposit	(0.05)	(0.04)
Net fair value gains on financial assets mandatorily measured at fair value through profit or loss	(4.59)	(1.38)
(Profit)/Loss on sale of property, plant and equipments	-	1.37
(Profit)/Loss on revocation of RoU	-	(0.05)
Interest Income	(6.63)	(18.23)
Operating profit before changes in non current/ current assets and liabilities	**547.57**	**322.21**
Changes in operating assets and liabilities		
(Increase)/Decrease in Inventories	(41.02)	(80.92)
(Increase)/Decrease in Other non-current financial assets	(0.60)	3.43
(Increase)/Decrease in Trade receivables	(91.22)	177.74
(Increase)/Decrease in Other current financial assets	(0.64)	1.19
(Increase)/Decrease in Other current assets	(238.88)	(121.16)
Increase/(Decrease) in Provisions	0.29	3.04
Increase/(Decrease) in Trade payables	59.30	(117.53)
Increase/(Decrease) in Other current financial liabilities	(52.42)	1.03
Increase/(Decrease) in Other current liabilities	(38.73)	(48.65)
Cash generated from/ (used in) operations	**143.63**	**140.37**
Direct Taxes Paid	(96.35)	(89.45)
Net cash flow from/ (used in) operating activities	**47.28**	**50.92**
(B) Cash flows from investing activities :		
Purchase of Property, plant and equipment (including CWIP)	(591.60)	(609.88)
Purchase of Intangible assets (incl. RoU)	(4.16)	(6.20)
Proceeds from sale of Property, plant and equipment	-	3.01
(Increase)/Decrease in Other non current assets	(36.81)	24.90
Interest Received	6.63	18.23
Term deposits (placed) / matured (net)	(2.14)	(2.17)
Investment in shares	-	-
Investment in mutual fund	(3.00)	(3.00)
Net cash flow from/ (used in) investing activities	**(631.08)**	**(575.11)**
(C) Cash flows from financing activities :		
Proceeds from Long-term borrowings	487.96	168.23
Repayment of Long-term borrowings	-	(27.65)
Proceeds from / (repayment) of short-term borrowings (net)	159.75	117.68
Proceeds from initial public offering	-	-
Increase in lease liabilities	1.90	1.45
Other interest payments	(47.03)	(40.77)
Net cash flow from/ (used in) financing activities	**602.59**	**218.94**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**18.79**	**(305.25)**
Cash and cash equivalents at the beginning of the period/ year	**44.40**	**828.43**
Cash and cash equivalents at the end of the period/ year	**63.19**	**523.18**

Components of Cash and Cash equivalents

Particulars	As at September 30, 2026	As at September, 2025
Cash in hand	2.73	6.51
Balances with bank in current accounts	54.95	126.06
Balances with bank in deposit accounts	5.51	390.60
	63.19	**523.18**

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