

General information about company

Scrip code	544253	
NSE Symbol	KROSS	
MSEI Symbol	NOTLISTED	
ISIN	INE006601022	
Name of the entity	KROSS LIMITED	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Reporting Quarter Type	Quarterly	
Date of Quarter Ending	31-12-2025	
Type of company	Equity	
Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Compliance Report on Corporate Governance is applicable to the entity?	Yes	
Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?	Yes	
Whether Annexure I (Part C) of the SEBI Circular dated December 31, 2024 related to Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies is Applicable to the entity?	No	The acquisition of Shares or Voting Rights in Unlisted Companies is not applicable to the entity for the ended on December 31, 2025
Whether Annexure I (Part D) of the SEBI Circular dated December 31, 2024 related to Disclosure of Imposition of Fine or Penalty is Applicable to the entity?	No	Imposition of Fine or Penalty is not applicable to the company for the quarter ended 31st December 2025
Whether Annexure I (Part E) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity?	Yes	
Risk management committee	Not Applicable	
Market Capitalisation as per immediate previous Financial Year	Top 2000 listed entities	
Is SCORE ID Available ?	Yes	

SCORE Registration ID	COMK00657
Reason For No SCORE ID	
Type of Submission	Original
Remarks (website dissemination)	
Remarks for Exchange (not for Website Dissemination)	

Annexure I

Annexure I to be submitted by listed entity on quarterly basis

I. Composition of Board of Directors

Disclosure of notes on composition of board of directors explanatory							Textual Information(1)	
Whether the listed entity has a Regular Chairperson							Yes	
Whether Chairperson is related to MD or CEO							Yes	
Sr	Title (Mr / Ms)	Name of the Director	PAN	DIN	Category 1 of directors	Category 2 of directors	Category 3 of directors	Date of Birth
1	Mr	Sudhir Rai	ABNPR1234C	00512423	Executive Director	Chairperson related to Promoter	MD	27-04-1960
2	Mrs	Anita Rai	ADDPR5309K	00513329	Executive Director	Not Applicable		24-10-1963
3	Mr	Sumeet Rai	AJNPR1639Q	02304257	Executive Director	Not Applicable		08-08-1988
4	Mr	Kunal Rai	BCCPR0998D	06863533	Executive Director	Not Applicable		01-07-1992
5	Mr	Sanjiv Paul	ABJPP7225Q	00086974	Non-Executive - Independent Director	Not Applicable		16-03-1963
6	Mr	Gurvinder Singh Ahuja	ABEPA6131D	08132223	Non-Executive - Independent Director	Not Applicable		10-06-1964
7	Mr	Mukesh Kumar Agarwal	ACTPA5905H	09046565	Non-Executive - Independent Director	Not Applicable		04-06-1965
8	Mrs	Deepa Verma	AAQPV0121K	10359047	Non-Executive - Independent Director	Not Applicable		08-09-1963

I. Composition of Board of Directors

Disqualification of Directors under section 164 of the Companies Act, 2013

Sr	Whether the director is disqualified?	Start Date of disqualification	End Date of disqualification	Details of disqualification	Current status
1	No				Active
2	No				Active
3	No				Active
4	No				Active
5	No				Active
6	No				Active
7	No				Active
8	No				Active

I. Composition of Board of Directors

Sr	Whether special resolution passed? [Refer Reg. 17(1A) of Listing Regulations]	Date of passing special resolution	Initial Date of appointment	Date of Re-appointment	Date of cessation	Tenure of director (in months)	No of Directorship in listed entities including this listed entity (Refer Regulation 17A of Listing Regulations)	No of Independent Directorship in listed entities including this listed entity [with reference to proviso to regulation 17A(1) & reg. 17A(2)]	Number of memberships in Audit/ Stakeholder Committee(s) including this listed entity (Refer Regulation 26(1) of Listing Regulations)	No of post of Chairperson in Audit/ Stakeholder Committee held in listed entities including this listed entity (Refer Regulation 26(1) of Listing Regulations)	Reason for Cessation	Notes for not providing PAN	Notes for not providing DIN
1	NA		09-05-1991	26-10-2023			1	0	2	0			
2	NA		09-05-1991	26-10-2023			1	0	0	0			
3	NA		01-04-2008	26-10-2023			1	0	0	0			
4	NA		08-04-2014	26-10-2023			1	0	1	0			
5	NA		26-10-2023	26-10-2023		26.5	1	1	2	2			
6	NA		26-10-2023	26-10-2023		26.5	1	1	1	0			
7	NA		26-10-2023	26-10-2023		26.5	1	1	0	0			
8	NA		26-10-2023	26-10-2023		26.5	1	1	0	0			

Text Block

Textual Information(1)

Mr. Sudhir Rai (DIN: 00512423) has been appointed as as Chairman and Managing Director of the Company, for a period of 5 years commencing from 26th October, 2023 to 26th October 2028 Mrs Anita Rai (DIN: 00513329) had been appointed as a Whole Time Director of the Company for a period of 5 years commencing from 26th October, 2023 to 26th October 2028Mr Sumeet Rai (DIN:02304257) had been appointed as a Whole Time Director of the Company for a period of 5 years commencing from 26th October, 2023 to 26th October 2028Mr Kunal Rai (DIN 06863533) had been appointed as a Whole Time Director (Finance) of the Company for a period of 5 years commencing from 26th October, 2023 to 26th October 2028

Audit Committee Details

Whether the Audit Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00086974	Sanjiv Paul	Non-Executive - Independent Director	Chairperson	21-10-2023		
2	08132223	Gurvinder Singh Ahuja	Non-Executive - Independent Director	Member	21-10-2023		
3	00512423	Sudhir Rai	Executive Director	Member	21-10-2023		

Nomination and remuneration committee							
Whether the Nomination and remuneration committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	10359047	Deepa Verma	Non-Executive - Independent Director	Chairperson	21-10-2023		
2	08132223	Gurvinder Singh Ahuja	Non-Executive - Independent Director	Member	21-10-2023		
3	09046565	Mukesh Kumar Agarwal	Non-Executive - Independent Director	Member	21-10-2023		
4	00512423	Sudhir Rai	Executive Director	Member	14-11-2025		Textual Information(1)

Sr Text Block

Textual Information(1)

Due to re-constitution Mr Sudhir Rai, Chairman and Managing Director of the Listed entity is included as a member in the NRC committee as per Proviso to Regulation 19(2) of SEBI (LODR)

Stakeholders Relationship Committee							
Whether the Stakeholders Relationship Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00086974	Sanjiv Paul	Non-Executive - Independent Director	Chairperson	21-10-2023		
2	00512423	Sudhir Rai	Executive Director	Member	21-10-2023		
3	06863533	Kunal Rai	Executive Director	Member	21-10-2023		
4	10359047	Deepa Verma	Non-Executive - Independent Director	Member	14-11-2025		

Risk Management Committee							
Whether the Risk Management Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00512423	Sudhir Rai	Executive Director	Chairperson	21-10-2023		
2	08132223	Gurvinder Singh Ahuja	Non-Executive - Independent Director	Member	14-11-2025		
3	00086974	Sanjiv Paul	Non-Executive - Independent Director	Member	14-11-2025		
4	06863533	Kunal Rai	Executive Director	Member	14-11-2025		
5	10359047	Deepa Verma	Non-Executive - Independent Director	Member	21-10-2023		
6	02304257	Sumeet Rai	Executive Director	Member	21-10-2023		

Corporate Social Responsibility Committee							
Whether the Corporate Social Responsibility Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00512423	Sudhir Rai	Executive Director	Chairperson	21-10-2023		
2	10359047	Deepa Verma	Non-Executive - Independent Director	Member	21-10-2023		
3	00513329	Anita Rai	Executive Director	Member	21-10-2023		
4	09046565	Mukesh Kumar Agarwal	Non-Executive - Independent Director	Member	14-11-2025		
5	02304257	Sumeet Rai	Executive Director	Member	21-10-2023	14-11-2025	Textual Information(1)

Sr Text Block	
Textual Information(1)	Due to re-constitution

Other Committee						
Sr	DIN Number	Name of Committee members	Name of other committee	Category 1 of directors	Category 2 of directors	Remarks
1	00086974	Sanjiv Paul	Independent Directors Committee	Non-Executive - Independent Director	Chairperson	
2	08132223	Gurvinder Singh Ahuja	Independent Directors Committee	Non-Executive - Independent Director	Member	
3	09046565	Mukesh Kumar Agarwal	Independent Directors Committee	Non-Executive - Independent Director	Member	
4	10359047	Deepa Verma	Independent Directors Committee	Non-Executive - Independent Director	Member	

Annexure 1

Annexure 1

III. Meeting of Board of Directors

Disclosure of notes on meeting of board of directors explanatory				Notes for not providing Date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors as on date of the meeting	Number of Directors present* (All directors including Independent Director)	No. of Independent Directors attending the meeting*
Sr. No.	Date(s) of meeting (if any) in the previous quarter	Date(s) of meeting (if any) in the current quarter	Maximum gap between any two consecutive (in number of days)					
1	08-08-2025				Yes	8	8	4
2		14-11-2025	97		Yes	8	8	4

Annexure 1

IV. Meeting of Committees

Disclosure of notes on meeting of committees explanatory										
Sr	Name of Committee	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Name of other committee	Reason for not providing date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors in the Committee as on date of the meeting	Number of Directors Present (All Directors including Independent Director)	No. of Independent Directors attending the meeting*	No. of members attending the meeting (other than Board of Directors)
1	Audit Committee	08-08-2025				Yes	3	3	2	0
2	Audit Committee	14-11-2025	97			Yes	3	3	2	0
3	Stakeholders Relationship Committee	26-12-2025	41			Yes	4	4	2	0
4	Nomination and remuneration committee	26-12-2025				Yes	4	3	3	0

Annexure 1

V. Affirmations

Sr	Subject	Compliance status (Yes/No)
1	The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015	Yes
2	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015 a. Audit Committee	Yes
3	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. b. Nomination & remuneration committee	Yes
4	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. c. Stakeholders relationship committee	Yes
5	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. d. Risk management committee (applicable to the top 1000 listed entities)	NA
6	The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
7	The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
8	This report and/or the report submitted in the previous quarter has been placed before Board of Directors.	Yes

Annexure 1

Sr	Subject	Compliance status
1	Name of signatory	Debolina Karmakar
2	Designation	Company Secretary and Compliance Officer

Details of Cyber security incidence

Whether as per Regulation 27(2)(ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter

No

Number of cyber security incidence or breaches or loss of data event occurred during the quarter

Sr.

Date of the event

Brief details of
the event

Signatory Details

Name of signatory	Debolina Karmakar
Designation of person	Company Secretary and Compliance Officer
Place	Jamshedpur
Date	21-01-2026

Investor Grievance Details	
No. of investor complaints pending at the beginning of Quarter	0
No. of investor complaints received during the Quarter	0
No. of investor complaints disposed off during the Quarter	0
No. of investor complaints those remaining unresolved at the end of the Quarter	0

Disclosure of Updates to Ongoing Tax Litigations or Disputes The updates on tax litigations or disputes in terms of sub-para 8 of para B of Part A of Schedule III read with corresponding provisions of Annexure 18 of the Master Circular are given below:

Any Other Information for Disclosure of Updates to Ongoing Tax Litigations or Disputes				
Sr. No.	Name of the opposing party	Date of initiation of the litigation / dispute	Status of the litigation / dispute as per last disclosure	Current status of the litigation / dispute
1	CGST & Central Excise Adityapur	31-03-2023	Demand against Excise Duty on assessable value for the period 2015 - 16 to 2017 - 18 (April - June 2017)	The company has filed appeal before the Commissioner of GST and CX (Appeals) Ranchi and the same is pending for order
2	CGST & Central Excise Adityapur	31-03-2023	Demand against Excise Duty on job workers during the period December 2011 to June 2017	The company has filed appeal before the Commissioner of GST and CX (Appeals) Ranchi and the same is pending for order
3	CGST & Central Excise Adityapur	03-05-2023	Demand against excise duty for the period April 2007 to June 2017 on the issue of removal of scrap	The company has filed appeal before the Commissioner of GST and CX (Appeals) Ranchi and the same is pending for order
4	CGST & Central Excise Adityapur	30-08-2023	Noticee has carried forward excess credit of CENVAT in Tran - 1	The company has received the rejection of appeal no. 155/CGST/JSR/2024 and the company has filed the writ petition with Ranchi High Court on September 22, 2025
5	DCIT Circle 1 Jamshedpur	25-09-2020	The company had preferred an appeal before CIT (A), NFAC contesting the additional demand made in the order passed u/s 143 (3) / 154 of the Income Tax Act, 1961 for the AY 2013-14 (FY 2012-13).	The Company has filed the Appeal in Income Tax Appellate Tribunal, Ranchi on 11.04.2025 and ITAT Ranchi has issued an order dated 20.11.2025 in the favour of the Company and the case was dismissed

