

General information about company		
Scrip code	544253	
NSE Symbol	KROSS	
MSEI Symbol	NOTLISTED	
ISIN	INE0O6601022	
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	Half Yearly	
Date of Quarter Ending	30-09-2025	
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 quarter and half year ended on September 30, 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 and half-year ended 30th September 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	
Whether Annexure I (Part F) of the SEBI Circular dated December 31, 2024 related to Disclosure Of Loans / Guarantees / Comfort Letters / Securities Etc. is Applicable to the entity?	No	Not Applicable
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	ADPPR5309K	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

<b>I. Composition of Board of Directors</b>					
<b>Disqualification of Directors under section 164 of the Companies Act, 2013</b>					
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		23.5	1	1	2	2			
6	NA		26-10-2023	26-10-2023		23.5	1	1	1	0			
7	NA		26-10-2023	26-10-2023		23.5	1	1	0	0			
8	NA		26-10-2023	26-10-2023		23.5	1	1	0	0			

<b>Text Block</b>	
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

<b>Audit Committee Details</b>							
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		

<b>Nomination and remuneration committee</b>							
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	09046565	Mukesh Kumar Agarwal	Non-Executive - Independent Director	Member	21-10-2023		
3	08132223	Gurvinder Singh Ahuja	Non-Executive - Independent Director	Member	21-10-2023		

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		

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	02304257	Sumeet Rai	Executive Director	Member	21-10-2023		
3	10359047	Deepa Verma	Non-Executive - Independent Director	Member	21-10-2023		

<b>Corporate Social Responsibility Committee</b>							
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	00513329	Anita Rai	Executive Director	Member	21-10-2023		
3	10359047	Deepa Verma	Non-Executive - Independent Director	Member	21-10-2023		
4	02304257	Sumeet Rai	Executive Director	Member	21-10-2023		

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			Maximum gap between any two consecutive (in number of days)	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						
1	16-05-2025				Yes	8	8	4
2		08-08-2025	83		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	16-05-2025				Yes	3	3	2	0
2	Audit Committee	08-08-2025	83			Yes	3	3	2	0
3	Corporate Social Responsibility Committee	31-07-2025				Yes	4	4	1	0
4	Risk Management Committee	31-07-2025				Yes	3	3	1	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

<b>Affirmations on Compliance Requirements for AGM (applicable only for the first half-year filing i.e., 2nd quarter)</b>				
<b>I. Affirmations</b>				
Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.
1	Copy of the annual report including balance sheet, profit and loss account, directors report, corporate governance report, BRSR & BRSR core, if applicable, displayed on website	46(2)	Yes	
2	Presence of Chairperson of Audit Committee at the Annual General Meeting	18(1)(d)	Yes	
3	Presence of Chairperson of the nomination and remuneration committee at the annual general meeting	19(3)	Yes	
4	Presence of Chairperson of the Stakeholder Relationship committee at the annual general meeting	20(3)	Yes	
5	Disclosure of the Secretarial Audit Report of the listed entity and the material subsidiaries in the Annual Report	24A(1)	Yes	
6	Compliance with the conditions laid down for Secretarial Auditor or the person signing the Secretarial Compliance Report	24A(1A), 24A(1B), 24A(1C)	Yes	
7	Submission of Annual Secretarial Compliance Report	24A(2)	Yes	
8	Whether "Corporate Governance Report" disclosed in Annual Report	34(3) read with para C of Schedule V	Yes	
Any other information to be provided				

**Annexure III**

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

<b>Details of Cyber security incidence</b>		
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

<b>Signatory Details</b>	
Name of signatory	Debolina Karmakar
Designation of person	Company Secretary and Compliance Officer
Place	Jamshedpur
Date	18-10-2025

<b>Investor Grievance Details</b>	
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

