31st August, 2026

To The General Manager Department of Corporate Services BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai – 400 001 **Scrip Code: 544253**	To The General Manager Department of Corporate Services National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051 **Symbol: KROSS**

ISIN: INE0O6601022

Dear Sir/Madam,

Sub: Submission of Postal Ballot Notice

Pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015, please find enclosed herewith the Postal Ballot Notice ('Notice') of Kross Limited ('Company') dated 31st August 2026 along with the Explanatory Statement pursuant to applicable provisions of the Companies Act, 2013 read with the SEBI (LODR) Regulations, 2015, seeking approval of the Members of the Company for following matter by way of remote electronic voting only ('e-voting'): -

1. **ISSUE OF EQUITY SHARES ON PREFERENTIAL BASIS.**
2. **ISSUE OF CONVERTIBLE WARRANTS ON PREFERENTIAL BASIS**

Further, the Notice is also available at the website of the Company i.e. www.krosslimited.com In accordance with applicable laws and circulars issued by MCA and SEBI, the said Notice is being sent electronically on Monday, August 31, 2026 to all the members of the Company whose names appear in the register of members / register of beneficial owners maintained by the depositories as on Friday, August 21, 2026 ("**Cut-off date**") and whose email IDs are registered with the Company/ RTA / depositories/ depository participants. The communication of assent/ dissent of the members on the special resolution proposed in the Notice will take place through the remote e-voting system only.

The Company has appointed National Securities Depository Limited ("NSDL") for facilitating e-voting to enable the members to cast their votes electronically. The remote e-voting period shall commence on Tuesday, September 01, 2026, at 9:00 a.m. (IST) and shall end on Wednesday, September 30, 2026, at 5:00 p.m. (IST) (both days inclusive).

The results of the postal ballot shall be announced on or before Saturday, October 03, 2026. Further, the voting results along with the scrutinizer's report shall be uploaded on the website of the Company i.e. www.krosslimited.com and NSDL i.e. https://nsdl.com/ and shall also be communicated to and uploaded on the websites of BSE Ltd. i.e. www.bseindia.com and National Stock Exchange of India Ltd. i.e. www.nseindia.com.

This is for your information and records.

Thanking You,

For Kross Limited

DEBOLINA KARMAKAR
Digitally signed by DEBOLINA KARMAKAR
Date: 2026.08.31 18:41:00 +05'30'

Debolina Karmakar
Company Secretary and Compliance Officer
Membership No.: ACS 62738

Kross Limited

Registered Office: M-4 Phase VI, Gamharia, Adityapur Industrial Area, Jamshedpur, Jharkhand, 832108.

CIN No. : L29100JH1991PLC004465

Mob.: 0657-2203812, Email: cs@krossindia.com, Website: www.krosslimited.com

NOTICE OF POSTAL BALLOT

[Pursuant to Section 110 of the Companies Act, 2013 read with Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014 as amended]

To,

The Members,

Kross Limited,

Notice is hereby given pursuant to Section 108 read with Section 110 and other applicable provisions, if any, of the Companies Act, 2013 (the 'Act') read with Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014, as amended (the 'Rules'), (including any statutory modification(s) or re-enactment thereof for the time being in force), Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), as amended, Secretarial Standards on General Meetings issued by the Institute of Company Secretaries of India ('SS-2'), as amended and the relaxations and clarifications issued by Ministry of Corporate Affairs ('MCA') vide General Circular Nos. 14/2020 dated April 08, 2020, 17/2020 dated April 13, 2020, and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025 ("MCA Circulars"), that the resolutions appended below are proposed to be passed by way of Postal Ballot through electronic means ('remote e-voting') by the members of M/s. Kross Limited ("the Company") through Postal Ballot, by way of remote electronic postal ballot ("Postal Ballot") by voting through electronic means ("E-voting") only.

In terms of the requirements specified in MCA Circulars the Notice is being sent in electronic mode only to those Members whose e-mail addresses are registered with the Company/Depositories. Accordingly, physical copy of the Notice along with Postal Ballot form and pre-paid business reply envelope are not being sent to the Members for this Postal Ballot. The communication of the assent or dissent of the Members would only take place through the remote e-voting system.

In compliance with Regulation 44 of the SEBI Listing Regulations and pursuant to the provisions of Section 108 and Section 110 of the Act read with the Rules, the MCA Circulars and SS-2, the Company is providing remote e-voting facility to its Members, to enable them to cast their votes electronically. The Company has engaged the services of National Securities Depository Limited (NSDL), for the purpose of providing remote e-voting facility to its members. The instructions for remote e-voting are appended to this Notice. The details for e-voting are:

Commencement of remote e-voting	**Conclusion of remote e-voting**
Tuesday, September 1, 2026 from 9:00 a.m. (IST)	Wednesday, September 30, 2026 till 5.00 p.m. (IST)

Members are requested to carefully read the instructions provided in the Notice and record their assent (FOR) or dissent (AGAINST) only through the remote e-voting process by following the procedure as stated in the said instructions. The remote e-voting will not be allowed beyond the aforesaid date and time, and the remote e-voting module shall be disabled by NSDL upon expiry of the aforesaid period.

The Board of Directors of the Company, at its meeting held on Monday, August 31, 2026 has appointed Mr. Sital Prasad Swain, Practising Company Secretaries (Membership No – F6338 Certificate of Practice No – 6814), as the Scrutinizer for conducting the remote e-voting process in a fair and transparent manner through Postal Ballot.

The Scrutinizer will submit his Report, to the Chairperson of the Company ("Chairperson") or to any other person authorized by the Chairperson upon completion of scrutiny of E-Voting data provided by NSDL, in a fair and transparent manner. The Results on the resolution proposed to be passed through Postal Ballot/E-Voting shall be announced on or before Saturday, October 03, 2026 at the Registered Office of the Company. The results along with the scrutinizer's report will be displayed on the Company's website and will be communicated to stock exchange, i.e. National Stock Exchange of India (NSE) and Bombay Stock Exchange (BSE) where Equity Shares of the Company are listed.

In accordance with Secretarial Standards on General Meetings (SS-2), issued by the Institute of Company Secretaries of India, if approved with requisite majority, the Resolutions shall be deemed to have been passed on the last date for the voting period i.e., Wednesday, September 30, 2026.

The proposed resolution and explanatory statement pertaining to the respective resolution pursuant to Section 102(1) and other applicable provisions of the Act read with the Rules setting out all the material facts concerning the resolutions mentioned in this Postal Ballot Notice and reasons thereof, is appended herewith for your consideration is as follows:

SPECIAL BUSINESS:

ITEM NO.1:

ISSUE OF EQUITY SHARES ON PREFERENTIAL BASIS:

To consider and, if thought fit, to pass with or without modification, the following resolution as a **Special Resolution:**

"RESOLVED THAT pursuant to Sections 23, 42, 62(1)(c) and other relevant Articles of the Articles of Association of the Company and the provisions of the Companies Act, 2013 (including any modification or re-enactment thereof) read with applicable provisions of Articles of Association of the Company and upon recommendation of the Board of Directors (hereinafter referred to as "the Board", which term shall also include the existing Committee of Directors thereof) and pursuant to all applicable provisions of the Companies Act, 2013, Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("the SEBI Regulations") as in force, the Securities and Exchange Board of India (Substantial Acquisitions of Shares and Takeovers) Regulations, 2011, as amended ("Takeover Regulations"), subject to all applicable laws and in accordance with all relevant provisions of the Memorandum and Articles of Association of the Company and in accordance with the Rules/Regulations/Guidelines, if any, prescribed by SEBI (including any statutory modification(s) or re-enactments thereof, for the time being in force) and the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and currently in force and subject to any necessary approval(s), consents, permissions and sanctions, if any, as may be required from Government of India, State Government, Reserve Bank of India, SEBI, the respective stock exchanges where the equity shares of the Company are listed ("Stock Exchanges"), Ministry of Corporate Affairs (MCA), Registrar of Companies and/or any other appropriate statutory regulatory authorities, government authorities or departments, institutions or bodies as may be required ('Concerned Authorities'), in this regard and subject to such conditions as may be prescribed by any of them while granting any such approval(s), consent(s), permission(s) and/or sanction(s) and which may be agreed to by the Board of Director of the Company ('the Board') (which term shall be deemed to include any committee which the Board may have constituted or hereinafter constitute to exercise its powers including the powers conferred by this resolution) the consent of the members of the Company be and is hereby accorded to the Board, to create, issue, offer and allot up to 15,00,000 (Fifteen lakhs) equity shares of face value of Rs. 5/- each (the "Equity Shares"), fully paid-up, on a preferential basis (such issue of Equity Shares by the Company, the "Preferential Issue"), at the issue price of Rs. 212/- (Rupees Two Hundred and Twelve only) per Equity Share, including share premium of Rs. 207/- (Rupees Two hundred and Seven only) per equity share, aggregating up to Rs. 31,80,00,000/- (Rupees Thirty One Crore and Eighty Lakhs only) determined in accordance with the relevant provisions of Chapter V of SEBI ICDR Regulations, in such manner and on such other terms and conditions, as may be approved or finalized by the Board to the following investors, in terms of the SEBI ICDR Regulations (the "Proposed Allottee(s)"), as detailed herein below and as more particularly mentioned in the explanatory statement setting out material facts on preferential basis:

Sr. No.	Name of the Proposed Allottees	Category of the Proposed Allottees	Maximum No. of the Shares proposed to be Allotted
1	Rathore Gauravraj Singh Vijaysingh	Non-Promoter	5,00,000
2	Dhruv Agarwal	Non-Promoter	5,00,000
3	Saroj V Rathore	Non-Promoter	3,00,000
4	Richa Gauravraj Singh Rathore	Non-Promoter	2,00,000

RESOLVED FURTHER THAT in terms of the provisions of Chapter V of the SEBI ICDR Regulations, the relevant date for determining the floor price for the Preferential Issue of the Equity Shares is Monday, 31st August, 2026, being the date 30 days prior to the date of passing of this resolution being the last date of remote e-voting i.e. September 30, 2026.

RESOLVED FURTHER THAT the offer, issue and allotment of the aforesaid Equity Shares to the Proposed Allottees, shall be subject to applicable guidelines, notifications, rules and regulations and on the terms and conditions given herein below:

a. An amount equivalent to 100% (Hundred Percent) of the consideration shall be paid by the proposed allottees on or before the date of allotment of Equity Shares. The Investor shall make payment of Issue Price of Equity Shares from their own bank account into the designated bank account of the Company.

b. The Equity Shares shall be allotted within a period 15 days from the date of passing the special resolution by the members OR after receiving in-principle approval letter from stock exchanges, whichever is later, provided that where the allotment of Shares is subject to receipts of any approval or permission from any regulatory or Government of India, the allotment shall be completed within a period of 15 days from the date of receipts of last date of such approvals or permission.

c. The "Relevant Date" pursuant to Regulation 161 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 in relation to the above-mentioned Preferential Issue, shall be Monday, August 31, 2026 which is a date 30 days prior to the date of passing of this resolution being the last date of remote e-voting i.e. September 30, 2026.

d. The price of each equity share to be issued is Rs. 212/- per share as calculated in accordance with the provisions of 164 of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.

e. The Equity shares issued and allotted shall be subject to lock-in for such period as prescribed under the SEBI (ICDR) Regulations.

f. The Equity share will be listed and traded on the NSE Limited ("NSE") and BSE Limited ("BSE") where the existing shares of the Company are currently listed, subject to the receipt of necessary permissions and approvals from the exchange.

RESOLVED FURTHER THAT the Equity Shares proposed to be so allotted shall rank pari-passu in all respects including as to dividend, with the existing fully paid up Equity Shares of face value of Re.5/- (Rupees Five only) each of the Company and shall subject to the relevant provisions contained in the Memorandum of Association and Articles of Association of the Company;

RESOLVED FURTHER THAT the monies received by the Company from the Investors for Equity Shares pursuant to this preferential issue shall be kept by the Company in a separate bank account opened by the Company for this purpose and shall be utilized by the Company in accordance with the provisions of the Act;

RESOLVED FURTHER THAT the Board be and is hereby authorized to decide and approve other terms and conditions of the issue of Equity Shares and shall also be entitled to vary, modify or alter any of the terms and conditions, as it may deem fit, however subject to the compliance with the applicable guidelines, notifications, rules and regulations;

RESOLVED FURTHER THAT the Board be and is hereby authorised to accept the terms, conditions, modifications and stipulations as the GOI, SEBI or Stock Exchanges or any other regulatory authority may stipulate while granting approval to the Company for issue of the Equity Shares as aforesaid;

RESOLVED FURTHER THAT the Board is hereby authorised to take necessary steps for listing of the equity shares proposed to be issued on Stock Exchanges, where the Company's shares are listed, as per the terms and conditions of the Listing Agreement, and in accordance with such other guidelines, rules and regulations as may be applicable with regard to such listing;

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board be and is hereby authorised to take such steps and to do all such acts, deeds, matters and things as the Board may, in its absolute discretion, deem necessary, expedient, usual, proper, incidental or desirable and to settle any question, difficulties or doubts that may arise in this regard and in regard to the implementation of this resolution for issue, allotment equity shares and utilization of the issue proceeds, to prescribe the forms of applications, enter and execute all such deeds, documents, agreements or other instruments, and to take such actions/directions as they may consider as being necessary or desirable and to obtain any approval, permissions, sanctions which may be necessary or desirable as they may deem fit, without being required to seek any further consent or approval of the members of the Company to the intent that the members shall be deemed to have given their approval thereto expressly by the authority of this resolution;

RESOLVED FURTHER THAT the Board of Directors and/or the Company Secretary of the Company be and are hereby authorized severally to sign and file the necessary e-forms with the Registrar of Companies, Gujarat and to delegate all or any of the powers herein conferred by this resolution to any Committee of Directors or any one or more Directors/Officials of the Company to give effect to this resolution."

ITEM NO.2:

ISSUE OF CONVERTIBLE WARRANTS ON PREFERENTIAL BASIS:

To consider and, if thought fit, to pass with or without modification, the following resolution as a **Special Resolution:**

"RESOLVED THAT pursuant to the provisions of sections 23, 42, 62(1)(c), and other applicable provisions of the Companies Act, 2013 ('the Act') read with the Companies (Prospectus and Allotment of Securities) Rules, 2014 and the Companies (Share Capital and Debentures) Rules, 2014, as amended, (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Memorandum and Articles of Association of the Company, , Chapter V of the the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("ICDR Regulations"), the Securities and Exchange Board of India (Substantial Acquisitions of Shares and Takeovers) Regulations, 2011, as amended ("Takeover Regulations"), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations') and the policies, rules, regulations, guidelines, notifications and circulars, if any, issued by the Government of India or any other competent authority, as may be necessary, the provisions of all other applicable rules, regulations, notifications, circulars, directions, guidelines and clarifications issued by the Reserve Bank of India ("RBI") from time to time including the Reserve Bank of India ("RBI"), all other applicable laws, rules, regulations, notifications, guidelines, circulars and clarifications issued by various authorities including but not limited to the Government of India ("GOI"), including RBI, the Securities and Exchange Board of India ("SEBI"); National Stock Exchange ("NSE"), Bombay Stock Exchange of India ("BSE") and other stock exchanges ("Stock Exchanges") where the equity shares of the Company are listed and subject to the necessary approval(s), consent(s), permissions(s) and/or sanction(s), if any, of the appropriate authorities, including but not limited to the GOI, RBI, SEBI, MCA, Stock

Exchange(s) etc.), institutions or bodies as may be required, and subject to such conditions as may be prescribed by any of them while granting any such approval(s), consent(s), permission(s) and/or sanction(s) and which may be agreed to by the Board of Director of the Company ('the Board') (which term shall be deemed to include any committee which the Board may have constituted or hereinafter constitute to exercise its powers including the powers conferred by this resolution), the consent of the members of the company be and is hereby accorded to create, issue, offer and allot, from time to time in one or more tranches, up to 15,00,000 (Fifteen Lakh) Convertible Warrants ('Warrants') of face value of Rs. 5/- each on a preferential basis, for cash, at an issue price of Rs. 212/- (Rupees Two Hundred and Twelve only) per Equity Share, including share premium of Rs. 207/- (Rupees Two hundred and Seven only) per warrant, which is not lesser than the price determined in accordance with Chapter V of the SEBI ICDR Regulation, aggregating up to Rs. 31,80,00,000/- (Rupees Thirty One Crore and Eighty Lakhs only) to the proposed allottees of the Company (hereinafter referred to as the "Proposed Allottees/Warrant holder") as more particularly mentioned in the explanatory statement setting out material facts on preferential basis (Preferential Allotment), entitling the warrant holders to exercise in one or more tranches during the period, within 18 (Eighteen) months from the date of allotment, to the proposed allottees mentioned below hereunder, subject to applicable laws and regulations, including the provisions of Chapter V of the SEBI ICDR Regulations and the Act, as the Board may determine (the "Preferential Issue):

Sr No.	Name of the Proposed Allottees	Category of the Proposed Allottees	Maximum No. of the Warrants to be Allotted
1	Sumeet Rai	Promoter	7,50,000
2	Kunal Rai	Promoter	7,50,000

RESOLVED FURTHER THAT in terms of the provisions of Chapter V of ICDR Regulations including Regulation 161, the "Relevant Date" for determining the Floor Price of Warrants shall be Monday, August 31, 2026, being the date 30 days prior to the date on which the resolution of the shareholders of the Company is deemed to have been passed, i.e., Wednesday, September 30, 2026; being the last date for voting through postal ballot;

RESOLVED FURTHER THAT without prejudice to the generality of the above, the issue of the Warrants shall be subject to the following terms and conditions apart from the other terms and conditions as prescribed under applicable laws:

a. Each Warrant is convertible into One (1) Equity Share and the conversion can be exercised by warrant holder(s), at any time during the period of Eighteen (18) months from the date of allotment of Convertible Warrants, in one or more tranches, as the case may be and on such other terms and conditions as applicable;

b. In accordance with the provisions of Chapter V of ICDR Regulations, Convertible Warrant subscription price equivalent to 25% of the issue price will be payable at the time of subscription and allotment of Convertible Warrants, which would be adjusted by the Company and appropriated against the issue price of the resultant Equity Shares. The balance 75% of the Warrant issue price shall be payable by the warrant holder(s) at the time of exercising conversion of Convertible Warrants;

c. The respective Warrant holder shall make payment of Warrant price from their own bank account into to the designated bank account of the Company;

d. The price of each equity share to be issued is Rs. 212/- per share as calculated in accordance with the provisions of 164 of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018

e. The Warrants shall be exercised in a manner that shall be in compliance with the minimum public shareholding norms prescribed for the Company under the Listing Regulations and the Securities Contract (Regulation) Rules, 1957;

f. The Warrants themselves until converted into Equity Shares, does not give to the Warrant Holder any rights (including any dividend or voting rights) in the Company in respect of such Warrants;

g. The Equity Shares to be so allotted upon the exercise of the Warrants shall be in dematerialized form and shall be subject to the provisions of the Memorandum and Articles of Association of the Company and shall rank pari-passu in all respect including dividend, with the existing Equity Shares of the Company;

h. The Company shall re-compute the price of the Warrants/ Equity Shares issued upon exercise of the Warrants in terms of the ICDR Regulations, where it is required to do so and the differential price, if any, shall be required to be paid by such Warrant Holders to the Company in accordance with the provisions of the ICDR Regulations;

i. The said Warrants by themselves until exercise of conversion option and Equity Shares allotted, does not give to the Warrant holder any rights with respect to that of the Shareholders of the Company;

j. The allotment of Warrants pursuant to this resolution shall be completed within a period of 15 (fifteen) days from the passing of special resolution by the Members, provided that, where the allotment pursuant to aforesaid resolution is pending on account of pendency of any approval for such allotment by any regulatory authority or the Central Government, the allotment shall be completed within a period of 15 (fifteen) days from the date of receipt of last of such approval(s);

k. The allotment of the Equity Shares pursuant to exercise of Warrants shall be completed within a period of 15 (Fifteen) days from the date of such exercise by the allottee; and warrants so allotted shall not be sold, transferred, hypothecated, or encumbered in any manner during the period of lock in provided under SEBI ICDR Regulations except to the extent and in the manner permitted there under;

l. In the event that, a Warrant holder does not exercise the Warrants within a period of 18 (Eighteen) months from the date of allotment of such Warrants, the unexercised Warrants shall lapse, and the amount paid by the Warrant holders on such Warrants shall stand forfeited by Company;

m. The Convertible Warrants and the Equity Shares being allotted pursuant to exercise of such Convertible Warrants shall be subject to a lock-in for such period as specified under applicable provisions of SEBI (ICDR) Regulations.

n. The Company shall procure the listing and trading approvals for the resulting Equity Shares to be issued and allotted to the Warrant Holders upon exercise of the Warrants from the relevant Stock Exchanges in accordance with the ICDR Regulations and the Listing Regulations.

RESOLVED FURTHER THAT the Equity Shares proposed to be so allotted upon conversion of aforesaid Warrants shall rank pari-passu in all respects including as to dividend, with the existing fully paid up Equity Shares of face value of Re. 5/- (Rupees Five only) each of the Company and shall subject to the relevant provisions contained in the Memorandum of Association and Articles of Association of the Company.

RESOLVED FURTHER THAT the monies received by the Company from the Investors for Equity Warrants pursuant to this preferential issue shall be kept by the Company in a separate bank account opened by the Company for this purpose and shall be utilized by the Company in accordance with the provisions of the Act.

RESOLVED FURTHER THAT the Board be and is hereby authorised to decide and approve other terms and conditions of the issue of warrants and shall also be entitled to vary, modify or alter any of the terms and conditions, as it may deem fit, however subject to the compliance with the applicable guidelines, notifications, rules and regulations.

RESOLVED FURTHER THAT the Board be and is hereby authorised to accept the terms, conditions, modifications and stipulations as the GOI, SEBI or Stock Exchanges or any other regulatory authority may stipulate while granting approval to the Company for issue of the warrants as aforesaid.

RESOLVED FURTHER THAT the Board is hereby authorised to take necessary steps for listing of the equity shares proposed to be issued on conversion of these warrants on Stock Exchange where the Company's shares are listed, as per the terms and conditions of the Listing Agreement and in accordance with such other guidelines, rules and regulations as may be applicable with regard to such listing.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board be and is hereby authorised to take such steps and to do all such acts, deeds, matters and things as the Board may, in its absolute discretion, deem necessary, expedient, usual, proper, incidental or desirable and to settle any question, difficulties or doubts that may arise in this regard and in regard to the implementation of this resolution for issue, allotment warrants and utilization of the issue proceeds, to prescribe the forms of applications, enter and execute all such deeds, documents, agreements or other instruments and to take such actions/directions as they may consider as being necessary or desirable and to obtain any approval, permissions, sanctions which may be necessary or desirable as they may deem fit, without being required to seek any further consent or approval of the members of the Company to the intent that the members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT any of the Director of the Company be and are hereby authorized severally to sign and file the necessary e-forms with the Registrar of Companies, Jharkhand and to delegate all or any of the powers herein conferred by this resolution to any Committee of Directors or any one or more Directors/Officials of the Company to give effect to this resolution."

Date: 31/08/2026
Place: Jamshedpur

REGISTERED OFFICE:

M-4, Phase VI,
Adityapur Industrial Area
Jamshedpur - 832108
Jharkhand

By the order of the Board

For, KROSS LIMITED
Sd/-

Sudhir Rai
Chairman and Managing Director
DIN: 00512423

Notes:-

- The Explanatory Statement pursuant to Section 102 and 110 of the Companies Act, 2013 ("the Act") read with Rule 22 of the Companies (Management and Administration) Rules, 2014 ("the Rules"), as amended, setting out the material facts is annexed hereto and forms part of this Postal Ballot Notice ("Notice").
- Members may note that the Postal Ballot Notice is available on the website of the Company at www.krosslimited.com The Postal Ballot Notice can also be accessed from the websites of the Stock Exchange, i.e. NSE Platform at www.nseindia.com and BSE Platform at www.bseindia.com respectively. The Postal Ballot Notice is also available on the website of National Securities Depository Limited (agency for providing the Remote e-Voting facility) at https://www.evoting.nsdl.com/.
- The Board of Directors has appointed Mr. Sital Prasad Swain, Practising Company Secretaries (Membership No – F6338 Certificate of Practice No – 6814 as a Scrutinizer to scrutinize the postal ballot process in a fair and transparent manner.
- In accordance with the provisions of the Companies Act, 2013, read with Rules made thereunder and Circulars issued by Ministry of Corporate Affairs ("MCA") the Notice of Postal Ballot is being sent only by email to all the Members and other persons so entitled and who have registered their email addresses with the Depository Participant ("DPs")/Company's Registrar and Transfer Agent ("RTA") or the Company for this purpose. Members of the Company holding shares in dematerialized form as on cut-off date i.e. August 21, 2026 will receive the Notice through electronic mode.
- A Member cannot exercise his/her vote by proxy on postal ballot. However, Institutional/Corporate Members (i.e. other than individuals, HUF, NRI etc.) intending to authorize their representatives for the purpose of voting are required to send a certified copy of the Board Resolution/Authorization etc. authorizing their representatives to vote on their behalf to the Scrutinizer by email at spsoffice77@gmail.com with a copy marked to investors@krossindia.com .

- Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, Permanent Account Number ('PAN'), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc.
- For shares held in electronic form: to their Depository Participants ("DPs");
- The Resolution if approved with requisite majority by the Members through Postal Ballot shall be deemed to have been passed at a general meeting of Members on the last date specified for remote e-voting i.e. Wednesday, September 30, 2026.
- The Members, whose names appear in the Register of Members / List of Beneficial Owners as on Friday, August 21, 2026 being the cut-off date, are entitled to vote on the Resolution set forth in this Notice. A person who is not a Member as on the cut-off date should treat this Notice of Postal Ballot for information purpose only.
- In compliance with provisions of Section 108, Section 110 and other applicable provisions of the Act read with the Rules made thereunder, the Company has provided facility to Members to exercise their votes electronically through remote e-voting facility provided by NSDL.
- The voting rights of Members shall be in proportion to their shareholding of the paid-up equity share capital of the Company as on the cut-off date i.e. Friday, August 21, 2026.
- During the e-voting period, all documents referred to in this Notice and other relevant documents would be available for inspection by the Members at the Registered Office of the Company on all working days except Saturdays, Sundays and National Holidays between 10:00 a.m. (IST) and 5:00 p.m. (IST).
- The Scrutinizer shall unblock the votes after conclusion of voting through remote e-voting and submit his report to the Chairman / authorized Key Managerial Personnel.
- The result of remote e-voting will be announced within the timeline of Regulatory provisions. These results will also be displayed along with Scrutinizer's report hosted on website of the Company and on the website of Stock Exchange NSE limited and BSE Limited and website of NSDL i.e. https://www.evoting.nsdl.com/.
- Any queries/grievances pertaining to voting by postal ballot including the remote e-voting process can be addressed to Debolina Karmakar, Company Secretary of the Company at the Registered office of the Company at M-4 Phase VI, Gamharia, Adityapur Industrial Area, Jamshedpur, Jharkhand, 832108 or by sending an e-mail at cs@krossindia.com
- The instructions for remote e-voting by Members are as under:

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on

	registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting

	option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**

6. If you are unable to retrieve or have not received the " Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period.

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to spsoffice77@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on **"Upload Board Resolution / Authority Letter"** displayed under **"e-Voting"** tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 or send a request to Ms. Pallavi Mhatre, AVP at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to cs@krossindia.com
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to cs@krossindia.com If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode**.
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

Date: 31/08/2026
Place: Jamshedpur

REGISTERED OFFICE:

M-4, Phase VI,
Adityapur Industrial Area
Jamshedpur - 832108
Jharkhand

By the order of the Board

For, KROSS LIMITED
Sd/-

Sudhir Rai
Chairman and Managing Director
DIN: 00512423

CONTACT DETAILS

Company	Kross Limited
CIN	L29100JH1991PLC004465
Registered Office	M-4, PHASE-VI, GAMHARIA, ADITYAPUR INDUSTRIAL AREA, JAMSHEDPUR , Jharkhand -832108
Phone	+91 7280026478
Email	investors@krossindia.com
Registrar and Share Transfer Agent	**KFin Technologies Ltd,** Selenium, Tower B, Plot No. 31 and 32 Financial District, Nanakramguda, Serilingampally,Hyderabad,Telangana-500032
E-voting Agency	National Securities Depository Limited (NSDL)
Scrutinizer	**Mr. Sital Prasad Swain** **Company Secretaries** Address - Room No. - 2, 4th Floor, Meghdeep Tower, Besides South Park Hotel, Bistupur, Jamshedpur - 831001 Mob - 7991199206

ANNEXURE TO NOTICE

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

ITEM NO. 1 & 2:

The Board of Directors of the Company, at its meeting held on August 31, 2026, subject to receipt of necessary approvals, has approved the proposal for fund raising through the issue and allotment of:

i. 15,00,000 (Fifteen Lakh) fully paid-up equity shares of the Company of face value of Rs.05/- (Rupees Five only) each issued at a price of Rs. 212/- (Rupees Two Hundred and Twelve only) per Equity Share, including share premium of Rs. 207/- (Rupees Two hundred and Seven only) aggregating to Rs. 31, 80, 00,000/- (Rupees Thirty one Crore Eighty Lakhs only) to the non – promoter group (Proposed Allottee)(s) on preferential basis and;

ii. 15,00,000 (Fifteen Lakh) Convertible Warrants of Face value of Rs. 05/- (Rupees Five only) each issued at a price of Rs 212/- (Rupees Two Hundred and Twelve only) per warrant, including share premium of Rs. 207/- (Rupees Two hundred and Seven only) aggregating to Rs. 31, 80, 00,000/- (Rupees Thirty one Crore Eighty Lakhs only) to the Promoters of the Company ("Proposed Allottee(s)), on preferential allotment basis.

In terms of Section 62(1)(c) read with Sections 42 of the Companies Act, 2013 and rules made thereunder ("Act"), and in accordance with the provisions of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") as amended, and on the terms and conditions and formalities as stipulated in the Act and the ICDR Regulations, the Preferential Issue requires approval of the shareholders of the Company by way of a special resolution.

Accordingly, approval of the members is being sought in terms of Section 42 & 62 of the Companies Act 2013 and Chapter V of the SEBI (ICDR) Regulations, 2018.

The information as required under SEBI (ICDR) Regulations and the provisions of the Companies Act, 2013 read with Rule 13(2) of the Companies (Share Capital and Debentures) Rules, 2014 and Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 are given below:

I. Object of the preferential issue

The Company intends to utilize the proceeds raised through the proposed Preferential Issue of upto Rs 63,60,00,000/- (Rupees Sixty Three Crore and Sixty Lakhs only) by issuing 15,00,000 Equity Shares and 15,00,000 convertible warrants ("Issue Proceeds") towards following objects:

1. Capital Expenditure;

   a) To augment the manufacturing capacity for shaft components catering to the Tractor segments through the acquisition and installation of new machinery. The proposed expansion is expected to substantially increase the existing production capacity, with the targeted production capacity being approximately doubled, thereby enhancing the Company's overall production volumes and output;

   b) To undertake forward integration of the Company's seamless tube manufacturing operations for the production of Cold Drawn Tubes (CDT). The Company is currently undertaking the development of its Seamless Tube facility, which is expected to be commissioned by the end of FY 2026-27. Upon commissioning of the Seamless Tube facility, the Company proposes to establish a Cold Drawn Tube facility as part of its forward integration strategy. This phased expansion is expected to enable the Company to broaden its product portfolio and capture additional value across the manufacturing chain; and

   c) Expansion of the administrative office by approximately 10,000 sq. ft. to improve coordination and operational efficiency.

2. Working capital Requirement; and

3. General Corporate purpose - Upto 25% (twenty five percent) of the Issue Proceeds will be utilised for general corporate purposes.

The end use break-up of the Rs. 63.60 Crore for this preference issue is as follows:

Sr. No.	Particulars (Object of the Issue)	Total estimated amount (Amount in Crore)	Tentative Timelines for utilization of issue proceeds for each of the object
1.	Capital Expenditure		-
a)	To augment the manufacturing capacity for shaft components catering to the Tractor segments through the acquisition and installation of new machinery.	15.00 Crore	Within 12 months from the date of Receipt of funds
b)	To undertake forward integration of the Company's seamless tube manufacturing operations for the production of Cold Drawn Tubes (CDT).	15.00 Crore	Within 12 months from the date of Receipt of funds
c)	To implement robotic automation for forge presses and specific machining operations, with a view to improving manufacturing efficiency, productivity, consistency, quality and operational capabilities, while reducing manual intervention.	13.00 Crore	Within 12 months from the date of Receipt of funds
d)	Expansion of the administrative office by approximately 10,000 sq. ft. to improve coordination and operational efficiency	5.00 Crore	Within 9 months from the date of Receipt of funds
2.	Working Capital Requirement	10.60 Crore	Within 6 months from the date of Receipt of funds
3.	#General Corporate Purposes	5.00 Crore	Within 12 months from the date of Receipt of funds
	Total*	63.60 Crore	-

Note: (*) The above utilisation is considered assuming 100% conversion of the Warrants into Equity Shares within the stipulated time.

Upto 25% (twenty five percent) of the Issue Proceeds will be utilised for general corporate purposes.

In terms of the NSE Circular No. NSE/CML/2022/56 dated December 13, 2022 and the BSE Circular No. 20221213-47 dated December 13, 2022, the amount specified for the aforementioned Objects may deviate +/- 10% depending upon the future circumstances, given that the Objects are based on management estimates and other commercial and technical factors. Accordingly, the same is dependent on a variety of factors such as financial, market and sectoral conditions, business performance and strategy, competition and other external factors, which may not be within the control of the Company and may result in modifications to the proposed schedule for utilization of the Issue Proceeds at the discretion of the Board, subject to compliance with applicable laws.

If the Issue Proceeds are not utilised (in full or in part) for the Objects during the period stated above due to any such factors, the remaining Issue Proceeds shall be utilised in subsequent periods in such manner as may be determined by the Board, in accordance with applicable laws. This may entail rescheduling and revising the planned expenditure and funding requirements and increasing or decreasing the expenditure for a particular purpose from the planned expenditure as may be determined by the Board, subject to compliance with applicable laws

II. Monitoring of Utilization of Funds

Given that the issue size does not exceed Rs. 100 Crore (Rupees One Hundred Crore Only), in terms of Regulation 162A of the SEBI (ICDR) Regulations, the Company is not required to appoint a SEBI registered credit rating agency as the monitoring agency to monitor the use of the proceeds of the Preferential Issue ("Monitoring Agency").

III. Particulars of the offer including date of passing of board resolution, kind of securities offered, maximum number of specified securities to be issued:

The board of Directors in their meeting held on August 31, 2026 approved the proposed fund raising and the resolution set out in the accompanying notice authorizes the Board to issue:

I. 15,00,000 (Fifteen Lakh) fully paid-up equity shares of the Company of face value of Rs 05/- (Rupees Five only) each issued at a price of Rs. 212/- (Rupees Two Hundred and Twelve only) per Equity Share, including share premium of Rs. 207/- (Rupees Two hundred and Seven only) aggregating to Rs. 31, 80, 00,000/- (Rupees Thirty one Crore Eighty Lakhs only) to the non – promoter group (Proposed Allottee)(s) on preferential basis and;

II. 15,00,000 (Fifteen Lakh) Convertible Warrants of Face value of Rs 05/- (Rupees Five only) each issued at a price of Rs 212/- (Rupees Two Hundred and Twelve only) per warrant, including share premium of Rs. 207/- (Rupees Two hundred and Seven only) aggregating to Rs. 31, 80, 00,000/- (Rupees Thirty one Crore Eighty Lakhs only) to the Promoters of the Company ("Proposed Allottee(s)), on preferential allotment basis.

IV. Basis on which the price of the Preferential Issue has been arrived at:

The Equity Shares of the Company are listed on National Stock Exchange of India and Bombay Stock Exchange ("NSE" and "BSE' "Stock Exchange") only. The highest trading volume in respect of the equity shares of the Company has been recorded during the preceding 90 trading days prior to the Relevant Date being the NSE. The Existing Equity Shares of the Company are frequently traded within the meaning of the explanation provided in Regulation 164(5) of Chapter V of the SEBI (ICDR) Regulations, 2018.

The pricing of the equity shares to be allotted on preferential basis shall not be lower than the price determined in accordance with the Chapter V of SEBI (ICDR) Regulations 2018 and applicable law.

In accordance with Regulation 164 of the SEBI ICDR Regulations, the minimum issue price shall be determined as the higher of the prices calculated using the following method:

The issue of equity shares on preferential basis shall be made at a price not less than higher of the following:

- 90 Trading Days volume weighted average price (VWAP) of the Equity Shares of the Company quoted on the National Stock Exchange of India Limited ("NSE") preceding the Relevant Date: i.e. Rs. 210.76/- per Equity Shares;

- 10 Trading Days volume weighted average price (VWAP) of the Equity Shares of the Company quoted on the National Stock Exchange of India Limited ("NSE") preceding the Relevant Date: i.e. Rs. 211.59/- per Equity Shares.

We also confirm that the Articles of Association do not contain any restrictive provision for Preferential Allotment and doesn't contain any article which provides for particular method for determination of price in case of preferential issue.

V. Issue price and Relevant Date:

In terms of Regulation 161 of SEBI (ICDR) Regulations, the Relevant Date for determining the floor price for the Preferential Allotment of the Equity Shares and Convertible Warrants has been reckoned as Monday, August 31, 2026, being the working date, which is 30 days prior to the last date of e-voting through the postal ballot where the proposed Preferential Issue is being considered for approval of the Members of the Company i.e., Wednesday, September 30, 2026. The floor price in terms of SEBI (ICDR) Regulations is rounded off to Rs. 212.00/- per Equity Share including share premium of Rs.207.00/- per share which is not lower than the floor price determined in compliance with applicable provisions of SEBI (ICDR) Regulations.

VI. Report of Independent Registered Valuer:

In accordance with Regulation 166A of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, ("SEBI (ICDR) Regulations"), the proposed preferential allotment of 15,00,000 Equity Shares and

15,00,000 Convertible Warrants does not exceed 5% of the post-issue fully diluted share capital of the Company to the proposed allottee(s) or allottee(s) acting in concert. Further, the proposed allotment does not result in any change in control of the Company.

Accordingly, the requirement for obtaining a valuation report from an independent registered valuer under Regulation 166A is not applicable to the proposed allotment.

The issue price of the Equity Shares and Convertible Warrants has been determined in accordance with the applicable pricing provisions in terms of Regulation 164 of the SEBI ICDR Regulations.

VII. The justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer:

Not applicable as this issue is not for consideration other than cash.

VIII. Terms of Payment:

For Equity Shares:

The entire consideration against the allotment of the Equity shares shall be received by the Company from the allottees before the said allotment. In case allottee pays consideration in less than the amount as agreed, the company shall issues shares on proportionate basis.

For convertible Warrants:

25% of the value of the warrant is to be paid against each warrant on or before the date of allotment of warrants. The balance 75% is payable at the time of allotment of Equity Shares pursuant to the exercise of the option for conversion of the warrant. Warrant will be converted at the option of the allottees, into one equity share of Face value of Rs. 5/- (Rupees Five Only) each at a premium of Rs. 207/- (Rupees Two hundred and Seven Only) making issue price of Rs. 212.00/- (Rupees Two Hundred and Twelve Only) each which is determined in accordance with the SEBI (ICDR) Regulations, 2018 not later than 18 months from the date of allotment of the Warrants. In case the option is not exercised within a period of 18 months from the date of allotment, the unexercised Warrants shall lapse and the aforesaid 25% amount paid on the date of allotment shall be forfeited.

IX. The intent of the promoters, directors, key management personnel, or senior management of the issuer to subscribe to the offer.

Except Sumeet Rai and Kunal Rai, as mentioned below, none of other promoters and promoter group, directors, key managerial personnel, or senior management of the issuer intend to subscribe to the offer or separately in furtherance of the objects specified herein above:

Sr. No.	Name of the Proposed Allottees	Category of the Proposed Allottees	No. of Equity Shares proposed to be allotted	No. of Convertible Warrants proposed to be allotted
1	Sumeet Rai	Executive Director-Promoter	-	7,50,000
2	Kunal Rai	Executive Director-Promoter	-	7,50,000

X. The identity of the natural persons who are the ultimate beneficial owners of the securities proposed to be allotted and/or who ultimately control the proposed allottee(s):

Identity of the ultimate beneficial owners of the securities proposed to be allotted:

Sr. No.	Name of the Proposed Allottees	Category	Name of the Ultimate Beneficial Owner
1	Sumeet Rai	Promoter	Not Applicable, allottee being a natural person
2	Kunal Rai	Promoter	Not Applicable, allottee being a natural person
3	Rathore Gauravraj Singh Vijaysingh	Non-Promoter	Not Applicable, allottee being a natural person

4	Dhruv Agarwal	Non-Promoter	Not Applicable, allottee being a natural person
5	Saroj V Rathore	Non-Promoter	Not Applicable, allottee being a natural person
6	Richa Gauravraj Singh Rathore	Non-Promoter	Not Applicable, allottee being a natural person

XI. The percentage of post-preferential issue capital that may be held by the allottee(s) pursuant to the preferential issue/ class or classes of persons to whom the allotment is proposed to be made:

Sr. No.	Name of the Proposed Allottee	Pre-Shareholding Structure		Equity Shares and Convertible Warrants to be allotted		Post Issue Shareholding structure (assuming full conversion of Warrants)	
		No. of shares	% of holding	No. of Equity shares	No. of Warrants	No. of shares	% of holding
1	Sumeet Rai	38,00,000	5.89	0	7,50,000	45,50,000	6.74
2	Kunal Rai	34,92,000	5.41	0	7,50,000	42,42,000	6.28
3	Rathore Gauravrajsingh Vijaysingh	0	0	5,00,000	0	5,00,000	0.74
4	Dhruv Agarwal	0	0	5,00,000	0	5,00,000	0.74
5	Saroj V Rathore	0	0	3,00,000	0	3,00,000	0.44
6	Richa Gauravrajsingh Rathore	0	0	2,00,000	0	2,00,000	0.30
	Total	**72,92,000**	**11.30**	**15,00,000**	**15,00,000**	**1,02,92,000**	**15.25**

#Post issue percentages have been calculated on the basis of post-preferential share capital of the Company on fully diluted basis i.e.₹ 33,75,47,110 (Rupees Thirty-Three Crore Seventy-Five Lakh Forty-Seven Thousand One Hundred and Ten Only) divided into 6,75,09,422 (Six Crore Seventy-Five Lakh Nine Thousand Four Hundred and Twenty-Two Only.) Equity Shares of face value of ₹ 5.00/ each (Rupees Five Only)

XII. The Shareholding Pattern of the Issuer before and after the Preferential Issue:

- **The shareholding pattern of the Company before and after the allotment of 15,00,000 Equity Shares proposed preferential issue to the "Public" Category is likely to be as follows:**

Sr. No.	Category	Pre Preferential Issue*		Post Preferential Issue (upon allotment of 15,00,000 Equity Shares)	
		No. of shares held	% of share holding	No. of shares held	% of share holding
A	**Promoters and Promoter Group Holding**				
1	Indian				
	Individuals/ HUF	4,42,30,903	68.57%	4,42,30,903	67.01%
	Bodies corporate	0	0.00%	0	0.00%
	Sub-total	0	0.00%	0	0.00%
2	Foreign Promoters	0	0.00%	0	0.00%
	Sub-total (A)	**4,42,30,903**	**68.57%**	**4,42,30,903**	**67.01%**
B	**Non-promoters' holding**			0	0
	Institutions (Domestic)	39,05,505	6.05%	39,05,505	5.92%

	Institutions (Foreign)	16,19,266	2.51%	16,19,266	2.45%
	Non-institution	0	0	0	0
	Body Corporates	7,34,111	1.14%	7,34,111	1.11%
	Resident Individuals	1,26,74,811	19.65%	1,41,74,811	21.47%
	Non Resident Indians (NRIs)	8,63,062	1.14%	8,63,062	1.31%
	#Any Other (specify)	4,81,764	0.75%	4,81,764	0.73%
	Sub-total (B)	**2,02,78,519**	**31.43%**	**2,17,78,519**	**32.99%**
	GRAND TOTAL	**6,45,09,422**	**100.00**	**6,60,09,422**	**100.00**

(*The above pre-issue shareholding pattern is based on the shareholding as on June 30, 2026)

(#Any others including LLP, Trusts, Clearing Members, HUF, Government Companies, Nationalized Banks, NBFCs, Non-Nationalised Banks, etc.)

- **The pre shareholding pattern of the Company considering allotment of 15,00,000 Equity Shares to public and post shareholding patterns considering 15,00,000 convertible warrants to the 'Promoter & Promoter Group' is likely to be as follows:**

Sr. No.	Category	Pre Preferential Issue		Post Preferential Issue (upon allotment of 15,00,000 Convertible Warrants)	
		No. of shares held	% of share holding	No. of shares held	% of share holding
A	**Promoters and Promoter Group Holding**				
1	Indian				
	Individuals/ HUF	4,42,30,903	67.01%	4,57,30,903	67.74%
	Bodies corporate	0	0.00%	0	0.00%
	Sub-total	0	0.00%	0	0.00%
2	Foreign Promoters	0	0.00%	0	0.00%
	Sub-total (A)	**4,42,30,903**	**67.01%**	**4,57,30,903**	**67.74%**
B	**Non-promoters' holding**			0	0
	Institutions (Domestic)	39,05,505	5.92%	39,05,505	5.79%
	Institutions (Foreign)	16,19,266	2.45%	16,19,266	2.40%
	Non-institution	0	0	0	0
	Body Corporates	7,34,111	1.11%	7,34,111	1.09%
	Resident Individuals	1,41,74,811	21.47%	1,41,74,811	21.00%
	NRI'S	8,63,062	1.31%	8,63,062	1.28%
	#Any Other (specify)	4,81,764	0.73%	4,81,764	0.71%
	Sub-total (B)	**2,17,78,519**	**32.99%**	**2,17,78,519**	**32.26 %**
	GRAND TOTAL	**6,60,09,422**	**100.00%**	**6,75,09,422**	**100.00%**

(The above pre-issue shareholding pattern is based on the shareholding as on June 30, 2026 and considering the allotment of 15,00,000 Equity shares)

(#Any others including LLP, Trusts, Clearing Members, HUF, Government Companies, Nationalized Banks, NBFCs, Non-Nationalised Banks, etc.)

XIII. The current and proposed status of the allottee(s) post the preferential issues namely, promoter or Public:

Sr. No.	Name of the Proposed Allottees	Current status of the allottees namely promoter or non-promoter	Proposed status of the allottees post the preferential issue namely promoter or non-promoter

1.	Sumeet Rai	Promoter	Promoter
2.	Kunal Rai	Promoter	Promoter
3.	Rathore Gauravrajsingh Vijaysingh	Currently not holding any Equity Shares of the Company	Non-Promoter
4.	Dhruv Agarwal	Currently not holding any Equity Shares of the Company	Non-Promoter
5.	Saroj V Rathore	Currently not holding any Equity Shares of the Company	Non-Promoter
6.	Richa Gauravrajsingh Rathore	Currently not holding any Equity Shares of the Company	Non-Promoter

XIV. Proposed time frame within which the Preferential Issue shall be completed:

In accordance with Regulation 170 of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the Company shall complete the allotment of Equity Shares and Convertible Warrants within a period of 15 days from the date of passing of the Special Resolution by the Members through Postal Ballot under Item Nos.1 and 2. Provided that, where any approval or permission from any regulatory authority, the Central Government or the Stock Exchange is required and is pending, the allotment shall be completed within a period of 15 days from the date of receipt of such approval or permission.

XV. Undertaking as to re-computation of price and lock-in of specified securities:

The Company shall re-compute the price of the Warrants and Equity Shares, in terms of the provision of Regulation 166 of the ICDR Regulations or any other applicable laws, where it is required to do so. The Company further undertakes that if the amount payable on account of the re-computation of price is not paid within the time stipulated in the ICDR Regulations, the Warrants shall continue to be locked- in till the time such amount is paid by the Warrant Holders.

XVI. Number of people to whom allotment on a preferential basis has already been made during the year, in terms of the number of securities as well as price:

Not Applicable, since the Company has not made the preferential issue of any security during the year.

XVII. Consequential changes in the Voting Rights, change in control, and change in the Management, if any, in the issuer consequent to the preferential issue:

The existing Promoters and Promoter Group of the Company will continue to be in control of the Company and there will not be any change in the management or control of the Company as a result of the proposed preferential allotment.

XVIII. Lock-in Period:

The Specified securities allotted to Proposed Allottees shall be locked in as per Regulation 167 and other applicable provisions of SEBI (ICDR) Regulations, 2018.

XIX. Undertakings:

The Company hereby undertakes that:

i. It would re-compute the price of the securities specified above in terms of the provisions of SEBI (ICDR) Regulations, where it is so required.

ii. If the amount payable, if any, on account of the re-computation of price is not paid within the time stipulated in SEBI (ICDR) Regulations the above shares shall continue to be locked-in till the time such amount is paid by the allottees.

iii. None of the proposed allottees except the promoters of the Company, held any pre-preferential shares in the Company;

iv. No person belonging to the Promoter Group and Non-Promoter Group have sold/transferred any equity shares of the Company during the 90 trading days preceding the relevant date;

v. No person belonging to the promoters / promoter group has previously subscribed to any equity shares/warrants of the Company but failed to exercise them; and

vi. Save and except the Preferential Issue as proposed in the resolution as set in the accompanying Notice, the Company has made no other issue or allotment of securities on preferential basis during the year.

XX. Disclosure as specified under Schedule VI of SEBI(ICDR) Regulations 2018, if the issuer or any of the promoters or directors is a wilful defaulter or a fraudulent borrower:

The Company and none of its directors or Promoters have been declared as a wilful defaulter or a fraudulent borrower as defined under SEBI (ICDR) Regulations, 2018. None of its Directors or Promoters is a fugitive economic offender as defined under the SEBI (ICDR) Regulations, 2018.

XXI. Practicing Company Secretary's Certificate:

The certificate from Mr. Sital Prasad Swain, Practising Company Secretaries (Membership No – F6338 Certificate of Practice No – 6814), Practicing Company Secretary, certifying that the preferential issue of Warrants is being made in accordance with requirements of Chapter V of SEBI (ICDR) Regulations have been obtained considering the said preferential issue. The copy of said certificate shall be available for inspection by the members and the same may be accessed on the Company's website viz. https://www.krosslimited.com/_files/ugd/b3d94e_a5e427129f5f4ce98dbbdcdde9c3f96a.pdf

XXII. Details of the Directors, Key Managerial Persons, or their relatives, in any way concerned or interested in the said resolution:

Except Mr. Sumeet Rai and Kunal Rai, along with their immediate relatives, no other promoter and promoter gorup, Director(s), Key Managerial Personnel and their relatives is, in any way, directly or indirectly concerned or interested, financially or otherwise, in the above referred resolutions except to the extent of their shareholding, if any.

Date: 31/08/2026
Place: Jamshedpur

By the order of the Board

For, KROSS LIMITED
Sd/-

Sudhir Rai
Chairman and Managing Director
DIN: 00512423

REGISTERED OFFICE:

M-4, Phase VI,
Adityapur Industrial Area
Jamshedpur - 832108
Jharkhand