



25th July, 2026

To
The General Manager
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001

To
The General Manager
Department of Corporate Services,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051

Scrip Code: 544253

Symbol: KROSS

Sub: Presentation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Respected Sir/Madam,

Pursuant to Regulation 30 read with Part A of Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Investors Presentation for the quarter and year ended on June 30, 2026.

This is for your information and record.

For Kross Limited

Debolina Karmakar
Company Secretary and Compliance Officer
ACS 62738

KROSS LIMITED



||||| INVESTOR PRESENTATION – Q1 FY27 |||||



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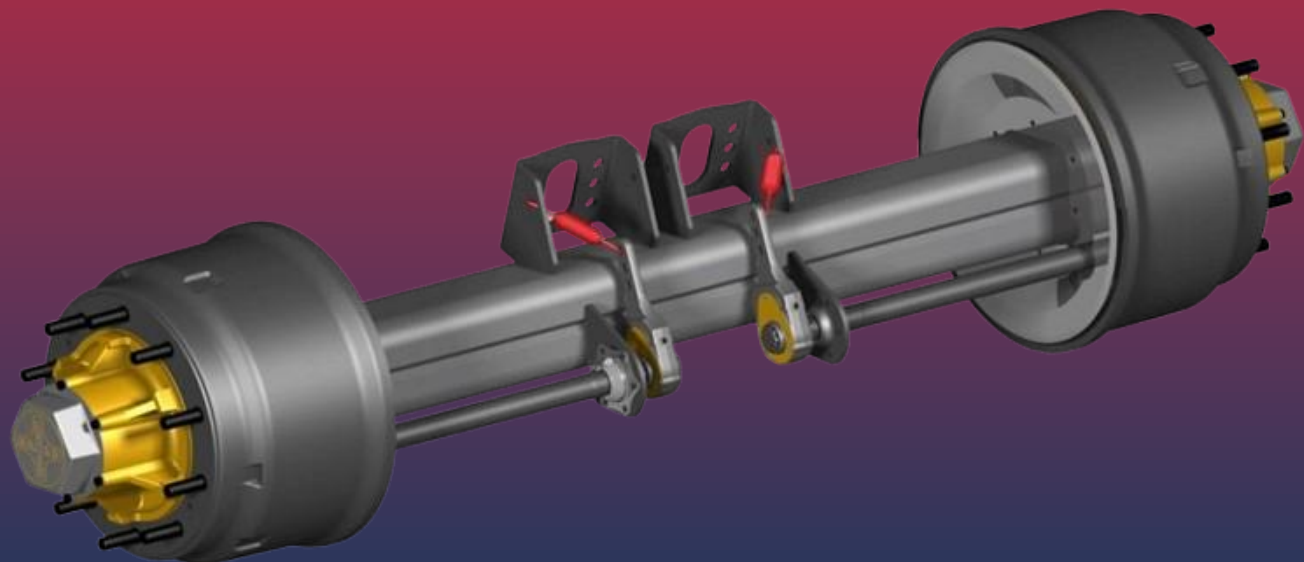
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01

Q1 FY27 FINANCIAL HIGHLIGHTS



Management Commentary (Q1 FY27)



Commenting on the performance, Mr. Sudhir Rai – Chairman & Managing Director said:

“Kross Limited has maintained strong momentum into Q1 FY27, building on the robust recovery witnessed in H2 FY26. The Company achieved its best-ever Q1 performance with Revenue from Operations of ₹184.3 crore, registering a robust 32% YoY growth. This performance reflects the continued strength in the Commercial Vehicle segment, supported by favourable macroeconomic conditions and GST rationalization benefits.

Q1 FY27 has seen the positive momentum from Q4 FY26 continue into the first 45 days, though demand marginally contracted in the later part of May and June due to the monsoon season. Demand outlook across all OEMs remains very promising. Profit growth was moderated compared to robust revenue growth, primarily due to higher depreciation expenses from our strategic capital investments

Segmental Highlights

M&HCV Segment: Key OEMs – Tata Motors and Ashok Leyland – reported strong volume growth in Q4 FY26 and April 2026. Demand remained strong in April and May, with encouraging volume indications for Q3 and Q4 FY27 despite typical monsoon slowdowns. Healthy order books support sustained momentum.

Trailer Segment: Recorded noticeable volume growth driven by addition of new fabricators and deeper market penetration. The successful launch of Tipping Jacks received very encouraging initial feedback (220 kits produced in Q1). Targeting scaled production with focus on quality and customer validation.

Tractor & Agri Segment: Delivered healthy growth with ~40% YoY observed in Q1. April 2026 industry data remained encouraging. We remain on track to increase this segment’s contribution meaningfully over the next two years.

Exports: We are confident of increasing our export share over the coming years with secured orders from a European Tier-1 player.

Capacity Expansion & Strategic Initiatives:

- **Tipping Jacks:** Initial feedback very encouraging; production scaling underway with focus on quality and customer acceptance
- **Axle beam extrusion plant:** Commissioned; commercial production to start soon in August 2026. Axle volumes increased 34% YoY.
- **Seamless tube facility:** Construction shed completed, foundation work nearing completion. Piercing mill received; sizing and straightening mills on high seas, on track.
- **Forging capacity** significantly enhanced with commissioning of multiple high-tonnage presses. Additional 1000-tonne press ordered.
- **High-pressure moulding line (Foundry)** on track for completion by September 2026, which will double casting capacity.
- **Axle Shaft production by Robotic Forging facility** progressing; operational by Sept 2026, aligning with global best practices.
- **Technology upgradation** underway in Axle Shaft production.

Outlook

With healthy order books, sustained demand in trailer and tractor segments, and multiple capacity expansion initiatives nearing completion, Kross is well positioned to deliver healthy growth in FY27”

Key Performance Highlights



Key Highlights for the Quarter Ended Q1 FY27



Revenue contribution of **41%** from Trailer Axles & Suspension business and **59%** from Component business.



Export sales contributed ~**4.5%** to Q1FY27 revenue. We remain on track to achieve our full-year export target of **8%**, further expanding the company's global footprint.



Installation of High-Pressure Moulding Line
(Foundry) on track for completion by September 2026, which will double casting capacity



Advancing axle shaft production through robotic press forging
The new Robotic Forging facility is progressing well and is expected to be operational by **September 2026**, aligning with global best practices to deliver superior quality, higher productivity, and improved margins.



Forging capacity significantly enhanced with commissioning of multiple high-tonnage presses.
Additional 1000-tonne press ordered.



Commissioned **India's first Axle Beam Extrusion Plant**, a pioneering single-piece extrusion process. commercial production to soon commence in August 2026.
Axle & Suspension volumes increased 34% YoY.



Seamless Tube facility
Construction shed completed, foundation work nearing completion. Piercing mill received; sizing and straightening mills on high seas, on track.

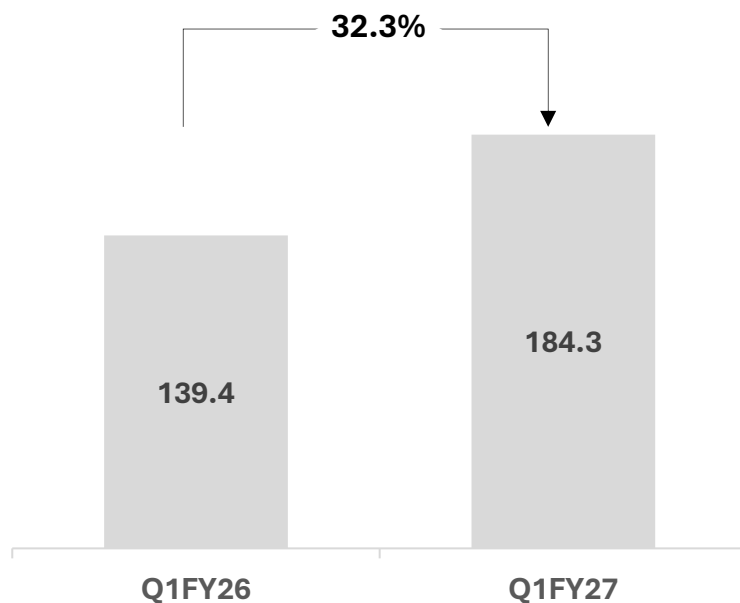


Tipping Jacks Facility Commissioned & Products Launched
Initial feedback very encouraging; production scaling underway with focus on quality and customer acceptance.
(220 kits produced in Q1).

Financial Highlights – Q1FY27



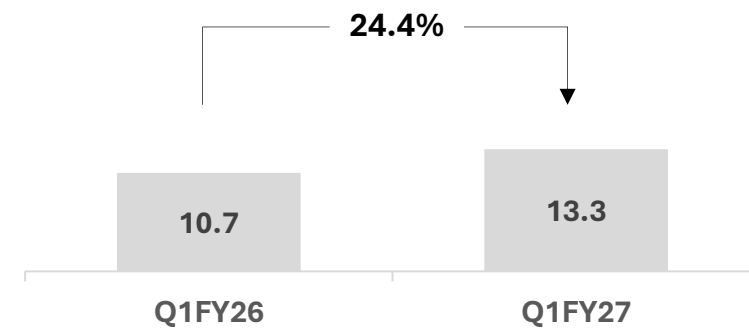
Total Revenue (Rs. Crores)



EBITDA (Rs. Crores)



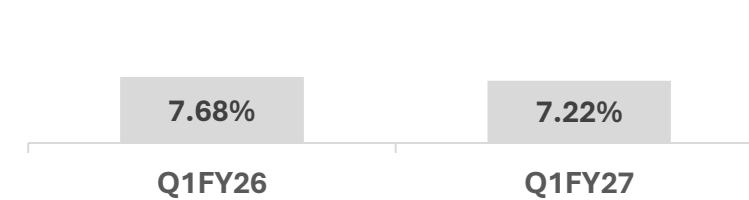
Profit After Tax (Rs. Crores)



EBITDA Margin (%)



PAT Margin (%)



Note: Profit growth was moderate vs EBITDA growth, primarily due to higher depreciation from strategic capital investments

Income Statement – Q1FY27



Particulars (Rs in Crores)	Q1 FY27	Q4 FY26	Q1 FY26	Y-o-Y%
Revenue from Operations	184.3	225.4	139.4	32.3
Cost of Goods Sold	101.8	123.0	75.3	35.2
Gross Profit	82.6	102.5	64.1	28.9
Gross Profit Margin	44.8%	45.5%	46.0%	
Employee Cost	10.3	11.4	9.0	14.2
Other Expenses	49.7	57.5	38.9	27.9
EBITDA	22.6	33.6	16.2	39.5
EBITDA Margin	12.2%	14.9%	11.6%	63 bps
Other Income	0.4	0.8	2.1	-81.2
Depreciation & Amortization	3.0	2.5	2.1	46.7
Finance Cost	2.1	1.9	2.3	-9.6
Profit before Tax	17.8	30.1	13.9	28.5
Tax	4.5	7.6	3.2	42.4
Profit After Tax	13.3	22.5	10.7	24.4
Profit After Tax Margin	7.2%	10.0%	7.7%	
EPS (Rs.)	2.06	3.48	1.66	24.4

Note: Profit growth was moderate vs EBITDA growth, primarily due to higher depreciation from strategic capital investments

Axle Beam Extrusion Plant Update



Pioneering shift from fabricated to extruded technology

Key Highlights

- Axle Beam Extrusion Plant commissioned and **Commercial production to begin soon in August 2026.**
- Axle volumes increased **34% YoY.**
- Investment: **₹25 Cr**
- Axle beam capacity: **Increased to 7,500 units/month**
- Clear Competitive Edge: **Lower material cost (no welding), Lighter weight, Superior technical performance leading to improved tyre life**
- Margin Upside: **EBITDA margins expected to improve significantly above 50% utilization**
- Export Potential: **Strong opportunity in Europe & US markets**

This Extruded Technology adoption is expected to drive market share gains, improve profitability, and open new export revenue streams



Tipping Jacks Update

Strategic Entry into High-Growth Segment

Key Highlights

- **Precision hydraulic tipping jacks for dumpers & tip trailers has been launched**
- Facility commissioned with positive initial feedback from customers.
- **220 kits produced in Q1 FY27** with further scaling planned in subsequent quarters
- Adopting a measured ramp-up approach, prioritizing product validation and customer satisfaction to uphold the high-quality standards of the Kross brand
- **Installed capacity of 800 kits/month** providing substantial headroom for future growth.
- Margin Potential: **Expected ~15% margins** on these safety-critical products.

Diversifies our revenue mix and strengthens our presence across the trailer value chain while upholding the Kross brand's reputation for quality and reliability



Seamless Tube Plant Update



1,20,000 tons
proposed capacity
addition

~Rs. 167 Crores
investment
required

**Key
Highlights
of the
Project**

~18 months
proposed capacity
completion
timeline

**Mix of debt &
internal accruals**
proposed mode
of funding

- Construction shed completed and foundation work for all installations nearly ready.
- Piercing mill received; sizing and straightening mills are on high seas and progressing as per schedule.
- Will manufacture seamless tubes in the diameter range of **115–220 mm**.
- Significant captive requirement for trailer axles and parts manufacturing.
- **The project will strengthen backward integration, reduce dependence on external suppliers, and meaningfully lower overall production costs.**
- Surplus capacity will be utilized to serve demand from high-growth sectors such as Oil & Gas.
- **With an optimal mill size, this initiative offers strong potential for revenue growth and improved profitability.**



Key Strategies Going Forward



- Utilizing its diverse product portfolio, strong domestic customer base, and backward-integrated facilities to expand into international markets
- Gradually expanding global presence; exports contribution targeted ~8% of revenue in next two years
- Targeting 15% of total revenue from agriculture segment in next two years
- Receiving strong international inquiries and strengthening OEM relationships
- Secured purchase orders from a Sweden-based company and a leading European Tier-1 player
- Axle beam extrusion project to further backward integrate and enable entry into TAG axles
- Introduced Tipping Jacks for trailer ecosystem; facility installed and production commenced
- Seamless tube manufacturing facility progressing on schedule
- Focus on continuous cost optimization, backward integration, and higher capacity utilization to improve profitability
- 100% IPO proceeds deployed; deleveraging balance sheet to fund future capex through internal accruals
- Export Potential: **Strong opportunity in Europe & US markets**

02

COMPANY OVERVIEW



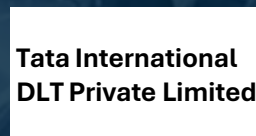
About Us



Strong Customer Relationships

200+ Customers
served in the last 3 Fiscals

Marquee customers served



Customer Recognition



- Recognized as a Super 8 Supplier by **Ashok Leyland** in their FY25 Supplier Samrat Annual Regional Summit.
- Customer Excellence Award from VST Coreb B
- Silver award in Best Performance in Business Alignment by **Ashok Leyland** in 2023.



Over 3 decades
of experience in the
automotive component
manufacturing industry



Diversified Portfolio
of high performance and safety
critical components for the
M&HCV & farm equipment
segments



Prominent Manufacturers
of trailer axles & suspension
assemblies in India,
Commissioned Axle Beam
Extrusion – the first of its kind
in India



Backward Integrated
with design, process
engineering, forging, casting,
and machining
capabilities



Experienced Promoters
Supported by a management and
execution team with a proven
track record

Robust Financials – FY26

Revenue from Operations
(INR Crores)



307.7
Gross Profit
(Rs. Cr)

45.7%
Gross margin

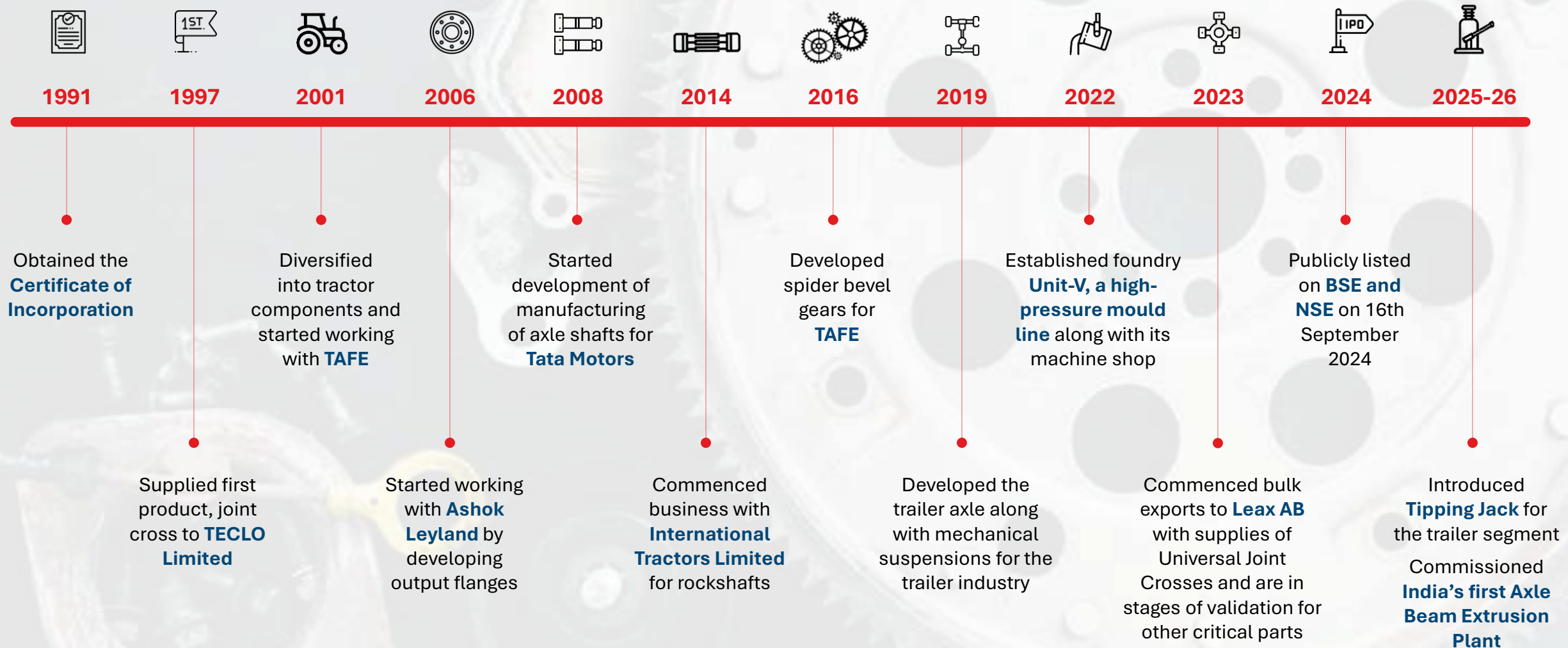
87.9
EBITDA
(Rs. Cr)

13.1%
EBITDA Margin

55.2
Profit After Tax
(Rs. Cr)

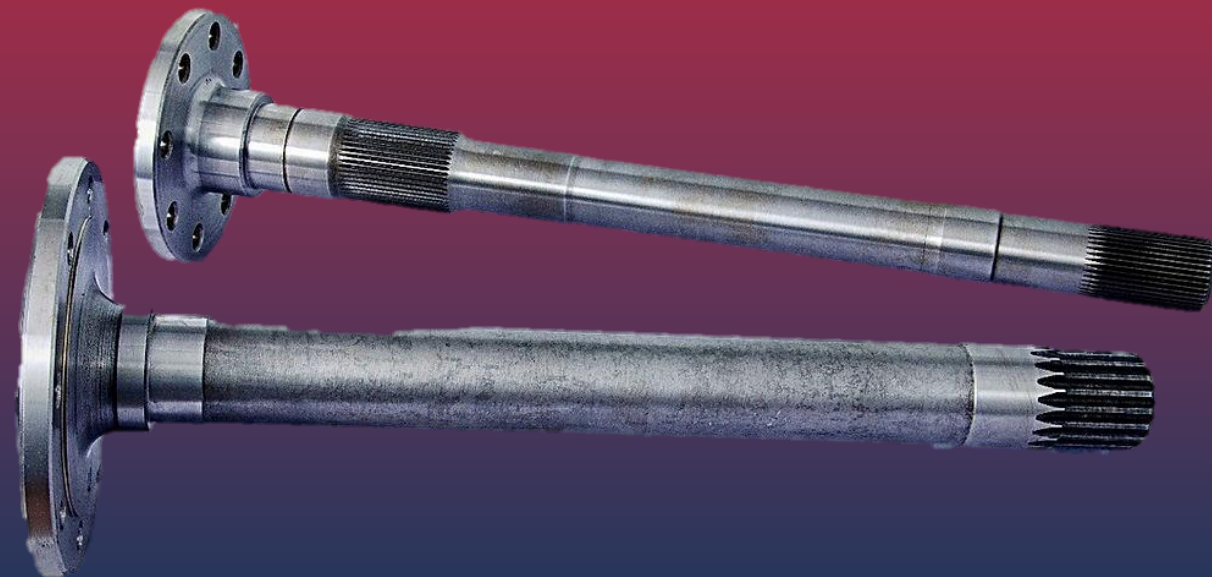
8.2%
PAT Margin

Major Events & Milestones



03

CORE COMPETENCIES



Core Competencies



Track record of sustained growth and robust financial performance in the last three financial years.

Experienced Promoters supported by a management and execution team with proven track record.

Integrated manufacturing operations coupled with in-house product and process design capabilities which offer scale, flexibility and comprehensive solutions.



One of the prominent manufacturers of trailer axles and suspension assemblies in India*.

Diversified product portfolio with a focus on continuous value addition.

Long standing relationship with large OEMs and their tier one suppliers, domestic dealers and fabricators complemented by a diversified network of dealers.

Prominent Manufacturers Of Trailer Axles & Suspension Assemblies



Leadership



One of the **fastest growing** player in the organised trailer axle manufacturing industry competing with major trailer axle manufacturers*



One of the few players domestically, with the **competency to manufacture trailer axles and suspension assembly in-house***

Scale & Capability



Manufacturing capacity of **7,500 trailer axle and suspension assemblies p. m.**

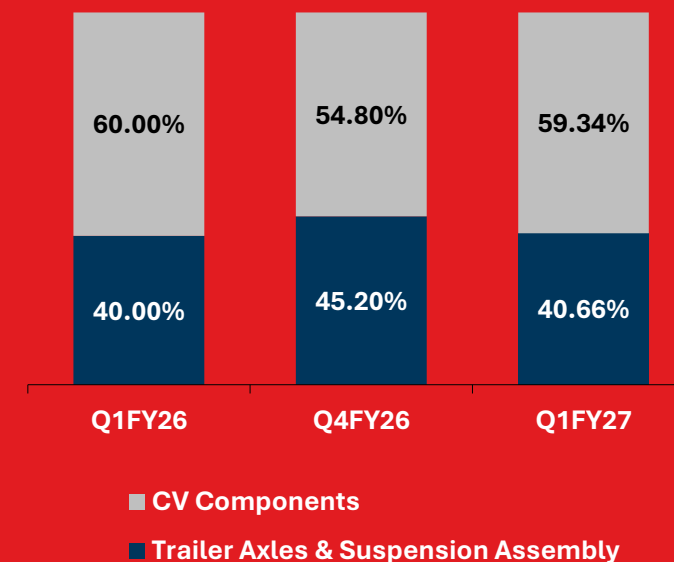


IATF 16949:2016 for manufacture of trailer axle assembly from **TÜV NORD CERT GmbH**.



Forward integrated with a network of sales and service locations across key states in India for trailer axles and suspension assemblies.

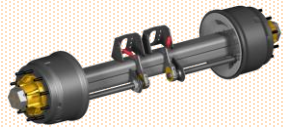
Revenue Contribution (%)



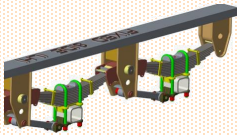
Diversified Product Portfolio



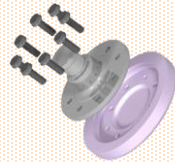
Evolution from a manufacturer of precision machined auto components to a systems manufacturer



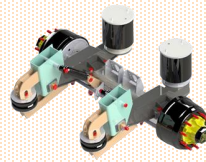
Trailer Axle



Mechanical Suspension



King Pin Assy



Air Suspension



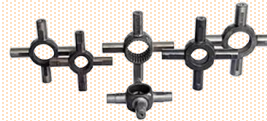
Axle Shaft



Bevel Gear



Break Drum



Spider



Universal Join Cross



Tube Yoke



PTO & Main Shaft



Ring Gears



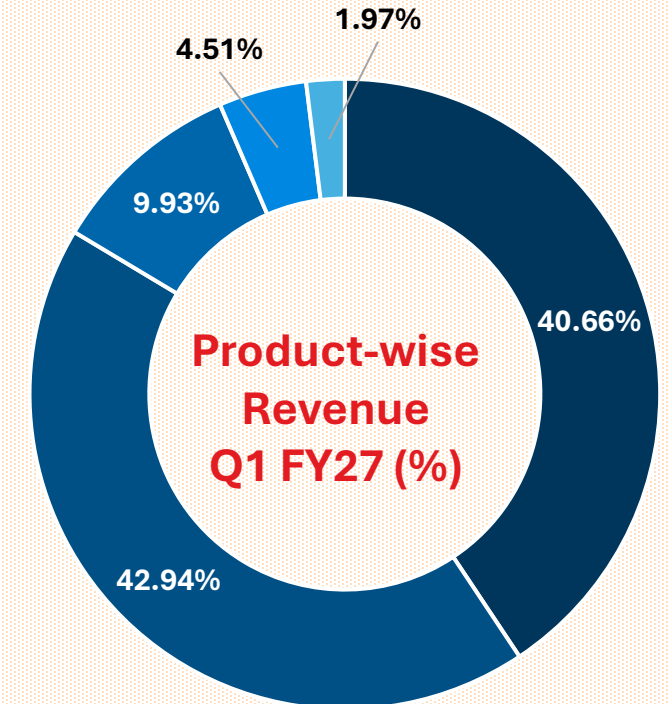
Rock Shaft



Joint Differential Cross



Tipping Jack



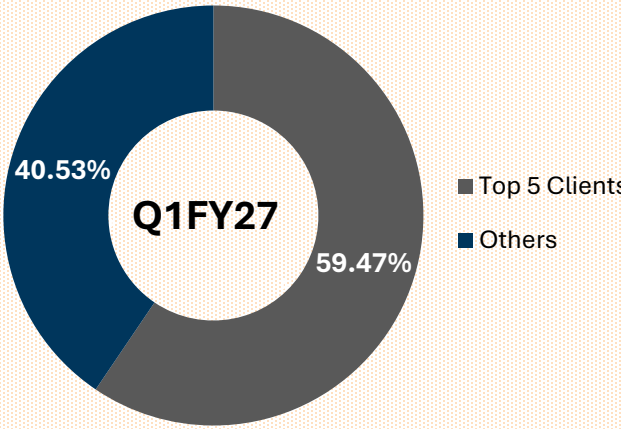
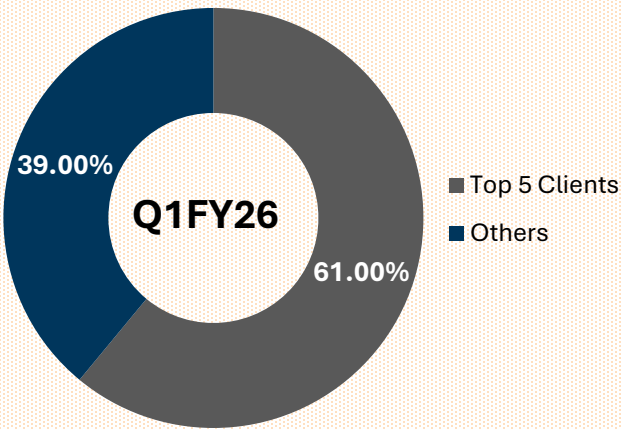
- Trailer Axles and Suspensions
- Commercial Vehicle Components
- Tractor Components
- Exports
- Others

Long Standing Customer Relationships



The Brand Names mentioned are the property of their respective owners and are used here for identification purposes only

Revenue Contribution – Top 5 clients (%)



Strengthening Customer Engagement



Customer Meet in Navi Mumbai – Engaging 200+ Customers with Innovative Solutions & Future Insights

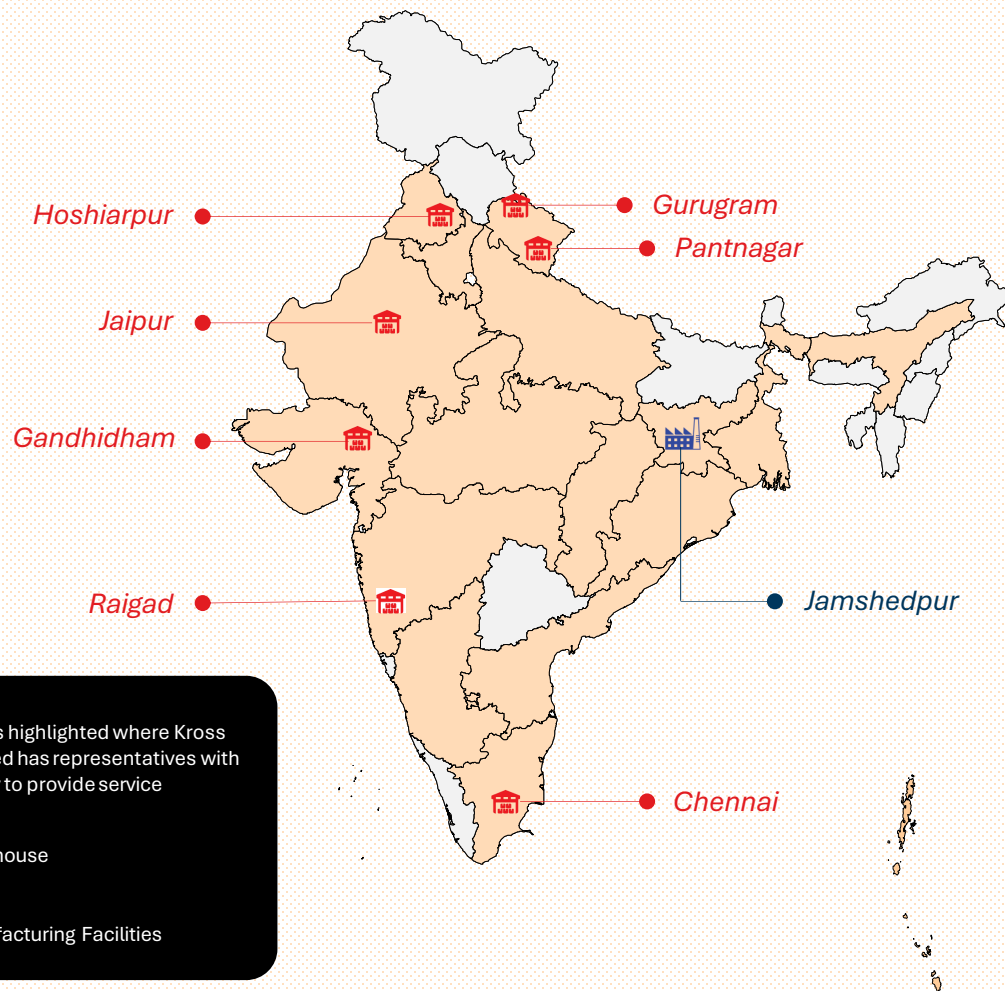
Service Camps along with VST Coreb in the states of Bihar and Jharkhand

Participated in the Auto Expo at Mahatma Mandir Convention Center, Gandhinagar to showcase our trailer axle and suspension solutions

Participated in the ACMA Automechanika Expo 2026 at Yashobhoomi, Dwarka – New Delhi

Punjab Meet

Complemented By A Diversified Network Of Dealers



Exclusive agreements with three dealers, for marketing and sale of products across identified geographies

Team also engages in **various marketing activities** at key locations across the country to bring customer awareness about products & USPs

Dedicated marketing sales & service team of 75+ members* focusing on developing customer relationships, identifying and acquiring new customers, and generating business opportunities

Road-side assistance (RSA) is also provided to customers

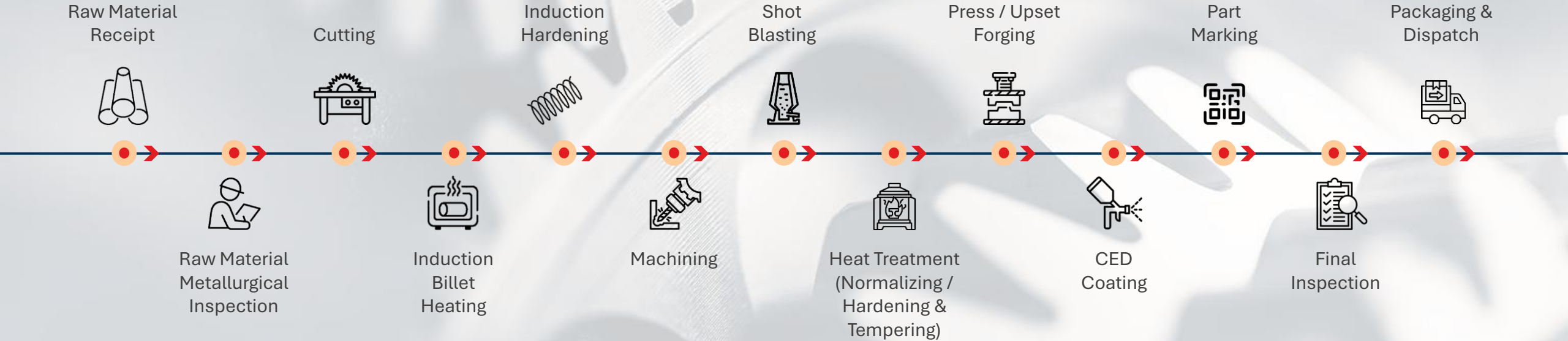
Sales managers are responsible for one or more states. They are responsible for ensuring customer satisfaction within their area



Key Manufacturing Process



Key manufacturing processes for forged and machined components at manufacturing facilities:



Integrated Manufacturing Operations - (1/3)



Die & Design Simulation

- Equipped with VMCs to manufacture and design high-precision dies with accuracy.
- Design and simulation software such as Uni graphics, Solid edge, Quindos-7.



Forging

- Capacity to manufacture forged parts of up to 40 kg input weight
- Forging Press – 400 tonne, 1000 tonne, 1600 tonne, 2000 tonne & 2500 tonne
- 3 tonne Hammer
- 2000 tonne Screw Press with moving topslide for Rear Axle Shafts
- Upsetter – 4" to 7"



Casting

- In 2023 Kross expanded its capabilities to castings by setting up a High-Pressure Mold Line (HPML) foundry which will double casting capacity



Heat Treatment

- 4 furnaces for continuous hardening and tempering process with a combined capacity of 100 tonnes per day.
- 20 Induction hardening, 7 Seal quench furnaces, 1 Gas nitriding Furnace

Integrated Manufacturing Operations - (2/3)



Machining

- Our machining equipment includes CNC lathes, Vertical machining centre (VMCs), Horizontal machining centers (HMC). For gear manufacturing, our equipment includes, CNC hobbing, spline rolling, shaving, shaping, internal broaching and surface broaching machines. We also have a sheet metal processing capabilities like laser cutting, plasma cutting, shearing, robotic welding.



Surface Protection

- In-house solutions for surface protection like phosphating, CED coating, dip painting and spray painting which provide improved product life, wear resistance, surface finish, and corrosion resistance.



Testing

- Kross Plants are ISO 9001, IATF 16949, ISO 14001 and ISO 45001 certified. Each plant is equipped with metallurgical testing equipment for elemental and material composition analysis, microstructure analysis and mechanical properties testing, and perform nondestructive testing to detect surface cracks and defects.

In-house die design capabilities and advanced manufacturing facilities enables Kross Limited to produce high-precision and complex components with closed tolerances.

The ability to manufacture high quality, intricate and safety critical products and components, may also be an **entry barrier** for other manufacturers that do not currently have such facilities.

Integrated Manufacturing Operations - (3/3)



Comprehensive one-stop solutions to over 200+ customers.



Ability to deliver high precision multi-purpose products.



Worked closely with customers for design and development of safety-critical components and assemblies, such as, anti-roll bars and stabilizer bars, where Kross Ltd along with the OEM's design team, conceptualized the design and framework of the product.



Provided recommendations to the engineering department of one of the customers to reduce failures in axle shafts by increasing the length of the spline so as to allow the mating part to move freely on the axle shaft.

Capacity Utilization – FY26



65%

Capacity
Utilization

Forging



72%

Capacity
Utilization

Machining



75%

Capacity
Utilization

Casting

Experienced Board Members



Mr. Sudhir Rai
Chairman & MD

- The Founder of Kross India Pvt Ltd., Mr. Sudhir Rai heads the company in all matters.
- He holds a Bachelor's Degree in Science from Delhi University and had a Diploma in Business Administration from Xaviers Institute of Management



Ms. Anita Rai
Whole Time Director

- Associated with the company since incorporation & is primarily involved in store & purchase activity of the company.
- Holds a bachelor's degree in education from University of Delhi & postgraduate certificate in logistics & supply chain management from XLRI Jamshedpur, School of Business & Human Resources.



Mr. Sumeet Rai
Whole Time Director

- Has vast of experience in the automotive industry and is primarily involved in plant operation of the company.
- Holds a bachelor's degree in science in engineering (mechanical engineering) from the University of Michigan.



Mr. Kunal Rai
WTO (Finance) & CFO

- Has enriching experience in the automotive industry and is primarily involved in Finance and commercial activities of the company.
- Holds a bachelor's degree in science from Aston University.



Mr. Sanjiv Paul
Independent Director

- Previously associated with Tata Steel Ltd as Vice President and Tata Metaliks Ltd as managing director.
- Holds a bachelor's degree in science from Regional Institute of Technology, Ranchi University and has participated in the General Management Programme held by European Centre for Continuing Education.



Mr. Mukesh Agarwal
Independent Director

- Previously associated with ISMT Limited as Vice President (Hot Mills), and is currently associated with RSquareinfo e-Solutions Private Limited as a Director.
- Passed the final exam of diploma in mechanical engineering from Seth Ganga Sagar Jatiya Polytechnic.



Ms. Deepa Verma
Independent Director

- Previously associated with Tata Steel as chief human resource business partner.
- Holds a bachelor's degree of commerce from University of Poona and diploma in personnel management and industrial relations from Xavier Labour Relations Institute.

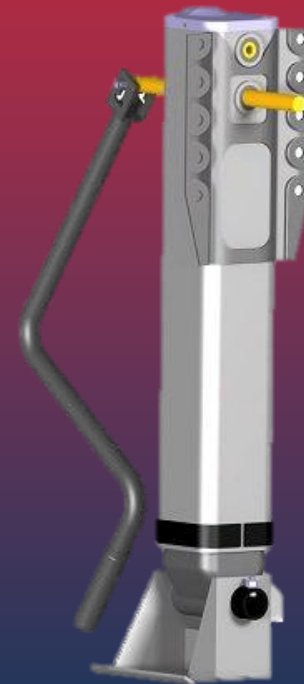
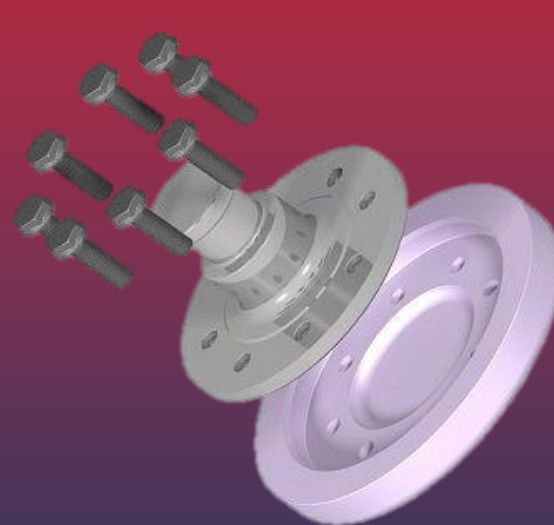


Mr. Gurvinder Singh
Independent Director

- He was previously associated with Tata Motors Limited as general manager- plant finance
- He is a certified chartered accountant

04

ANNUAL FINANCIALS



Annual Income Statement



Particulars (Rs in Crores)	FY22	FY23	FY24	FY25	FY26
Revenue from Operations	297.5	488.6	620.3	620.4	673.2
Cost of Goods Sold	160.3	289.7	355.9	353.9	365.5
Gross Profit	137.2	198.9	264.3	266.5	307.7
Gross Profit Margin	46.1%	40.7%	42.6%	43.0%	45.7%
Employee Cost	20.2	26.5	30.4	34.5	39.4
Other Expenses	87.4	114.9	153.2	150.7	180.4
EBITDA	29.5	57.5	80.8	81.3	87.9
EBITDA Margin	9.9%	11.8%	13.0%	13.1%	13.1%
Other Income	0.4	0.7	1.2	5.3	4.2
Depreciation & Amortization	5.5	4.3	5.8	6.8	9.1
Finance Cost	8.2	12.2	14.9	12.3	8.1
Profit before Tax	16.3	41.7	61.3	67.4	75.0
Tax	4.1	10.8	16.4	19.4	19.8
Profit After Tax	12.2	30.9	44.9	48.0	55.2
Profit After Tax Margin	4.1%	6.3%	7.2%	7.7%	8.2%
EPS (Rs.)	2.25	5.72	8.30	8.04	8.56

23%

Revenue CAGR
FY22-26

31%

EBITDA CAGR
FY22-26

46%

PAT CAGR
FY22-26

Balance Sheet – Consolidated



Equity & Liabilities (Rs. in Crores)	FY25	FY26
Total Equity	434.5	489.8
Equity Share Capital	32.3	32.3
Other Equity	402.2	457.5
Non-Current Liabilities	18.9	44.9
Financial Liabilities		
i) Borrowings	5.3	29.1
ii) Lease Liabilities	1.0	1.0
Long – Term Provisions	5.1	5.1
Deferred Tax Liabilities (net)	7.4	9.6
Current Liabilities	119.9	103.8
Financial Liabilities		
i) Borrowings	27.3	23.2
ii) Lease Liabilities	0.3	0.3
iii) Trade Payables	67.4	59.8
iv) Other Financial Liabilities	11.7	12.5
Short – Term Provisions	0.6	0.7
Current Tax Liabilities (net)	3.5	2.6
Other Current Liabilities	9.2	4.5
Total Equity & Liabilities	573.3	638.4

Assets (Rs. in Crores)	FY25	FY26
Non - Current Assets	188.1	279.7
Property Plant & Equipment	130.8	205.7
Capital work-in-progress	0.6	16.0
Right of use assets	1.2	1.2
Other intangible assets	0.4	0.5
Financial Assets		
i) Investments	5.0	5.0
ii) Other financial assets	6.2	4.6
Other Non-Current Assets	43.9	46.7
Current Assets	385.2	358.7
Inventories	98.6	105.6
Financial Assets		
i) Investments	1.1	1.6
ii) Trade receivables	181.9	197.2
iii) Cash and cash equivalents	82.8	4.4
iv) Bank balances other than cash and cash equivalents	1.4	19.3
v) Other financial assets	0.2	0.2
Other Current Assets	19.1	30.4
Total Assets	573.3	638.4

05

ANNEXURE



Recent Awards & Accolades



2025-26

Supplier Excellence Award by VST Coreb

Recognised as a Super 8 Supplier by **Ashok Leyland** in their FY25 Supplier Samrat Annual Regional Summit



2023

Silver Award in Best Performance in Business Alignment by **Ashok Leyland**



2021

DuraFit Range best vendor award for demand fulfilment east (2020-21) by **Tata Genuine Parts** at the Vendor Impact Programme 2021



2015

Best supplier of the year award for outstanding efforts in delivery, quality and cost by **York, a Tata Enterprise**



2014

Best supplier award for “Overall Performance” by **TAFE**



2013

Best supplier award for “Consistent Delivery Performance” through pull system – Kanban at the Global Supplier Meet by **TAFE**

Social Impact Initiatives



Organized a **Blood Donation Camp** to promote community welfare and encourage voluntary blood donation



Organized a **Road Safety Awareness Campaign** promoting responsible driving, community engagement, & traffic discipline



Organized **The NEEV – 5KM Run** on International Girl Child Day to promote awareness & empowerment of the girl child



Undertook **BALA painting** in 10 Anganwadis across Kukroo, Seraikela Kharsawan, to create interactive learning spaces



Undertook the donation of a CNC machine worth Rs 10 Lakh to Kashi Sahu College, Seraikela Kharsawan, to bolster local skill development.



Contributed Rs 5 Lakh toward animal welfare initiatives to support local animal care and protection



Donated total 30 Lakhs for the Ujjwal Kadam, to promote higher education in the District of Seraikela



Other Initiatives



Employee reward ceremony – Kaizen



Cleanliness Drive



Employee engagement – a session on Bhagavad Geeta



Supplier Excellence Award



Annual day celebration



Cleanliness Drive



Supplier Excellence Award

Strengthening Our ESG Commitment



Celebration of World Environment Day

- This World Environment Day, Kross Limited reaffirms its commitment to a sustainable future through responsible manufacturing and eco-conscious practices.
- **Installed 60 KWP Solar Panel in its Units V rooftop.**
- **Entered a 3 MW Power Purchase Agreement**, installation work to begin soon
- From conserving natural resources & promoting solar energy to reducing carbon footprint, we are dedicated to protecting the planet at every step. Together, let's drive change and forge a greener tomorrow.



Thank You!

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