



17th May, 2025

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 March 31, 2025.

This is for your information and record.

For Kross Limited

Debolina Karmakar
Company Secretary and Compliance Officer
ACS 62738

Registered and Corporate Office

M-4, VI Phase, Gamharia, Adityapur Industrial Area, Jamshedpur - 832108 (India)
Phone - +91 7280026478 Website : www.krosslimited.com





Kross Limited

Investor Presentation – May 2025



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Q4 & FY25 Financial Highlights



Q4 & FY25 - Management Commentary

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

“Q4 FY25 saw a meaningful improvement in our performance, driven by operational momentum. March marked our highest-ever monthly production and sales in the trailer axle segment, driving Q4 topline growth of 23.3% over Q3 FY25. For the full year, our revenues stood at INR 620.4 crore, reflecting broadly flat growth on a year-on-year basis. EBITDA also remained stable at INR 81.3 crore, with margins improving marginally by 8 bps to 13.1%. Despite a challenging macroeconomic environment and subdued demand in parts of the year, our focus on operational efficiency and disciplined execution helped us maintain performance.

Our strategic priorities continue to progress well. The upcoming commissioning of our advanced extrusion line which is India’s first of its kind, will unlock capacity, improve cost efficiencies, and enhance product durability. Although timelines have been slightly delayed due to logistical challenges, equipment is expected to arrive soon, with production to begin in Q2 FY26. This facility will also support our entry into the tag axle segment.

We are also making steady progress on our seamless tube project, with imported equipment expected to arrive in 9 months. Commercial production is scheduled to commence in Q3 FY27.

The INR 167 crore facility will cater to both captive and external demand, leveraging significant opportunities in catering to India’s oil & gas transportation pipelines, automotive, and general engineering sectors. We anticipate this business will contribute meaningfully from FY28.

On the exports front, we closed FY25 with INR 19.7 crore in revenue and are targeting an 5% contribution by FY26. Our partnerships with European OEMs remain strong, and we see minimal impact from global tariff changes.

We have also undertaken new product initiatives like tipping jacks, set to go live in FY26. Leveraging our strong foothold in key states, this will diversify revenue and strengthen our market position.

With a healthy order book in pipeline, improving return ratios, and prudent capital allocation, we remain confident in sustaining growth and delivering long-term value to all stakeholders.”

Key Performance Highlights



Key Highlights during the Quarter Ended March 2025

FY25 - Revenue contribution of **44.1%** from Trailer Axles & Suspension business & **55.9%** from Component business

Export sales is showing healthy momentum, now contributing **3.2%** of FY25 revenue, expanding the company's global footprint

Over the last 2-3 years, we have successfully onboarded **100+** new trailer axle customers, reflecting sustained momentum in customer growth.

The **2,000-ton screw press** has been successfully commissioned to enhance our forging capacity

Trials of the axle beam extrusion have been successfully completed at the manufacturer's end. The equipment is expected to arrive in June 2025, with production commencing shortly thereafter. This upgrade will increase capacity to 7,500 units per month, up from the current 5,000 units

Announced plans to enter the seamless tube manufacturing segment at our new facility, with a total investment of Rs. 167 crores. This initiative will further backward integrate our operations, reducing our reliance on external vendors and lowering production costs.

To strengthen our presence, Kross has developed a comprehensive range of trailer axle and suspension products, becoming only the second company in India to offer such a complete product basket.

Entering the tipping jack segment to deepen our presence in the trailer ecosystem, particularly within the tip trailer business, and to diversify revenue streams starting H2 FY26

Inauguration of the **GAIL Gas Line** at Plant 1 – a milestone that strengthens our commitment to **innovation, clean energy, and sustainable growth**.

Orders have also been placed for the **hardening and tempering furnace, along with CNC machinery, including turning, vertical turning lathe, VMC, centerless grinding, and an induction billet heater**. This will help us enhancing our production capabilities.

Capex - Seamless Tube Plant

Key Highlights of the Project

1,20,000 tons proposed capacity addition

~Rs. 167 Crores investment required

~18 months proposed capacity completion timeline

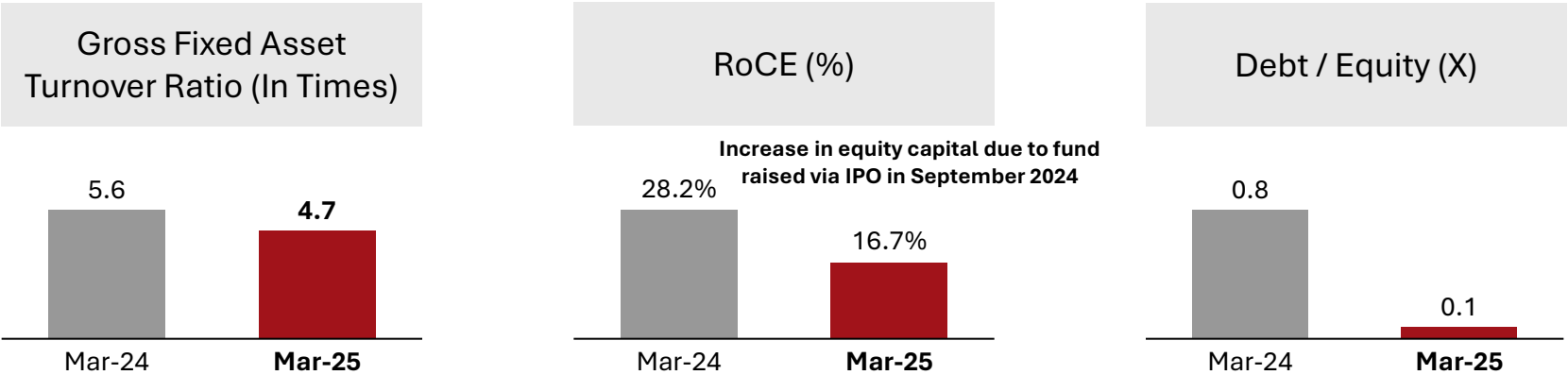
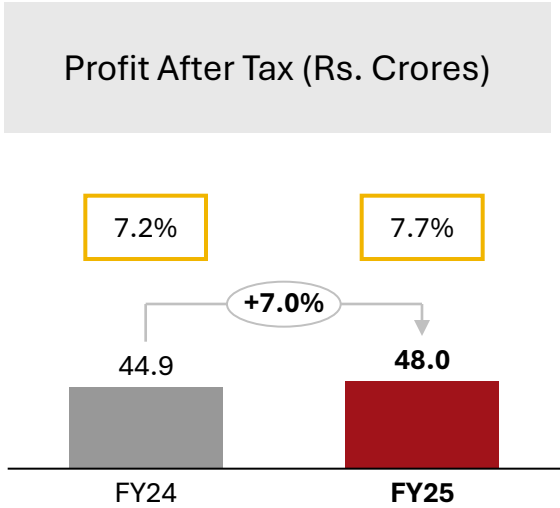
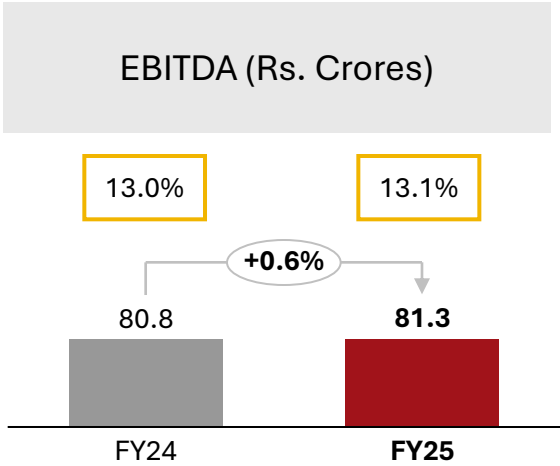
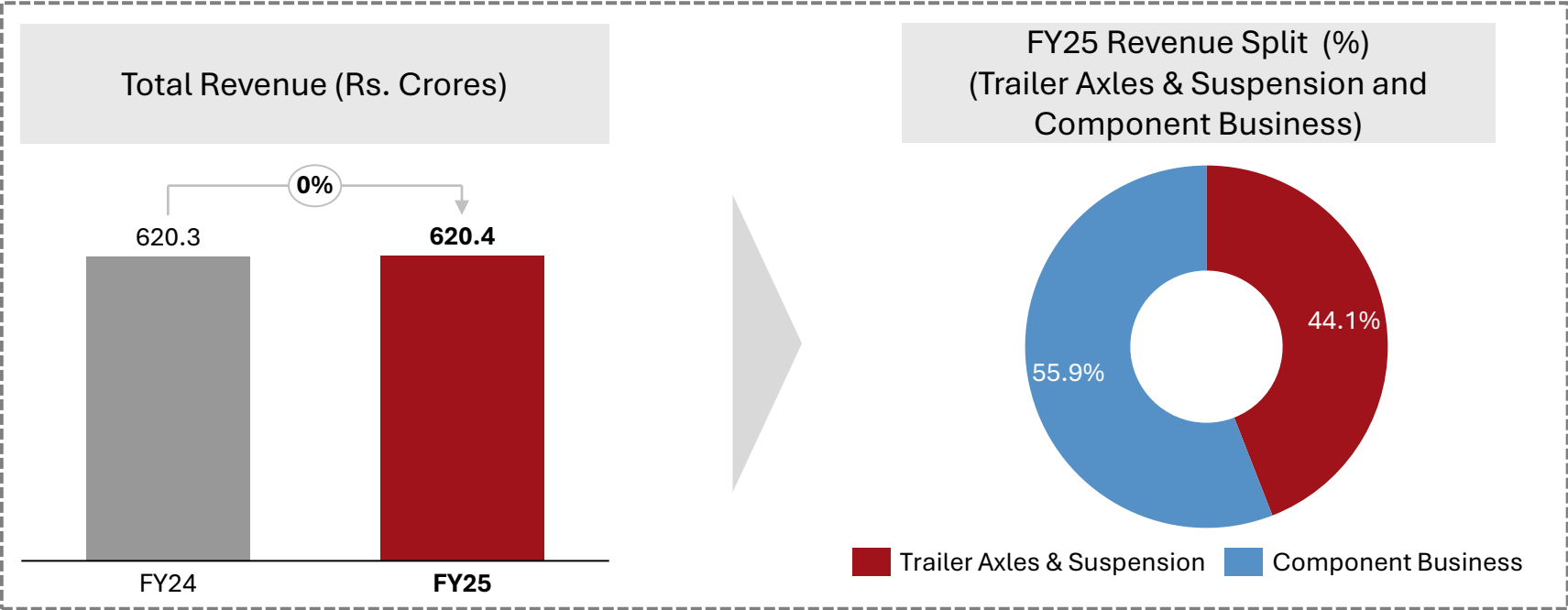
Mix of debt and internal accruals proposed mode of funding

Project Rationale

- Setting up Rs. 167 crore Seamless Tube Plant at Adityapur Industrial Area of District - Saraikela Kharsawan in Jharkhand, India
- The company plans to manufacture seamless tubes of diameter 115-220 mm
- Kross has a captive requirement for these tubes for its trailer axle & trailer parts.**
 - This initiative will further backward integrate existing operations, reducing reliance on external vendors and lowering production costs.**
- The surplus production capacity, the company also plans to meet the seamless tube requirements of sectors like Oil and Gas.
- The project, with its optimal mill size, offers an excellent growth opportunity in terms of revenue and profitability**



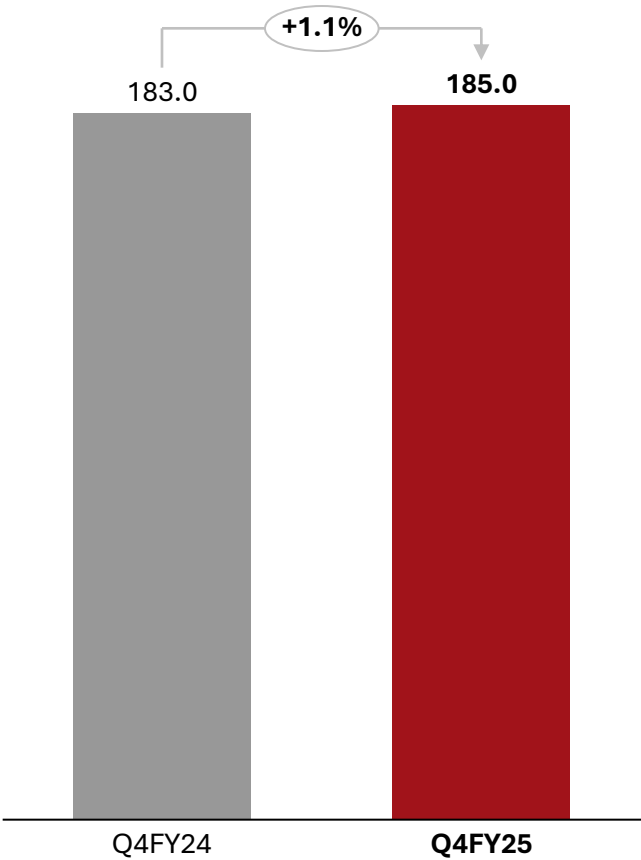
FY25 Financial Highlights



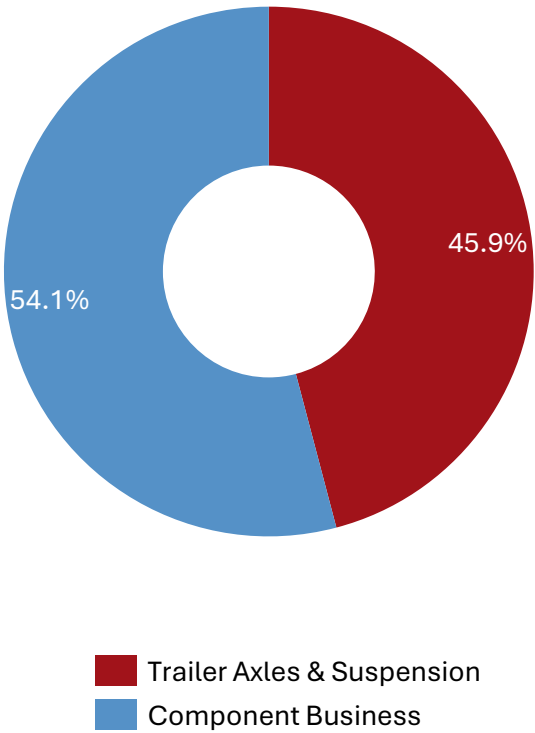
- Gross Fixed Assets Turnover Ratio is calculated as trailing 12 months revenue from operations for the year divided by cost of property, plant and equipment plus gross value of capital work in progress plus gross value of right of use assets plus other intangible assets.
- Return on Capital Employed is calculated as trailing 12 months EBIT divided by total equity plus total borrowings plus deferred tax liabilities plus lease liabilities.
- Debt/ Equity is calculated as total debt (including current and non-current borrowings) divided by total equity

Q4 FY25 Financial Highlights

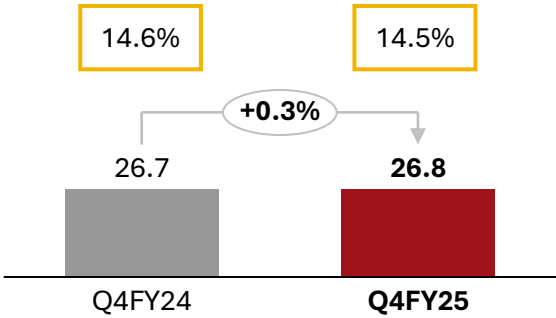
Total Revenue (Rs. Crores)



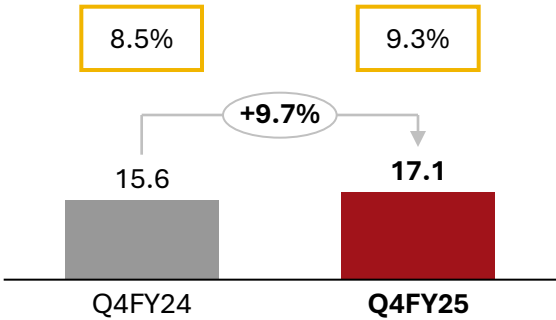
Q4 FY25 Revenue Split (%)
(Trailer Axles & Suspension and Component Business)



EBITDA (Rs. Crores)



Profit After Tax (Rs. Crores)



Profit & Loss Statement

Particulars (Rs in Crores)	Q4 FY25	Q4 FY24	Y-o-Y	Q3 FY25	Q-o-Q	FY25	FY24	YoY
Revenue from Operations	185.0	183.0	1.1%	150.1	23.3%	620.4	620.3	0.0%
Cost of Goods Sold	102.0	102.4		84.1		353.9	355.9	
Gross Profit	83.0	80.7	2.8%	65.9	25.9%	266.5	264.3	0.8%
Gross Profit Margin	44.9%	44.1%		43.9%		43.0%	42.6%	
Employee Cost	9.5	8.4		9.8		34.5	30.4	
Other Expenses	46.6	45.5		36.4		150.7	153.2	
EBITDA	26.8	26.7	0.3%	19.7	35.8%	81.3	80.8	0.6%
EBITDA Margin	14.5%	14.6%		13.1%		13.1%	13.0%	
Other Income	2.1	0.8		1.9		5.3	1.2	
Depreciation & Amortization	1.9	1.5		1.7		6.8	5.8	
Finance Cost	2.0	4.4		2.1		12.3	14.9	
Exceptional Item Gain / (Loss)	0.0	0.0		0.0		0.0	0.0	
Profit before Tax	25.0	21.5	16.2%	17.9	40.1%	67.4	61.3	10.0%
Tax	7.9	5.9		4.3		19.4	16.4	
Profit After Tax	17.1	15.6	9.7%	13.6	26.1%	48.0	44.9	7.0%
Profit After Tax Margin	9.3%	8.5%		9.1%		7.7%	7.2%	
EPS (Rs.)	2.66	2.89		3.25		8.04	8.30	

Consolidated Balance Sheet

Assets (Rs. in Crores)	Mar - 25	Mar - 24
Non - Current Assets	188.1	117.8
Property Plant & Equipment	130.8	105.1
Capital work-in-progress	0.6	5.4
Right of use assets	1.2	0.8
Other intangible assets	0.4	0.1
Financial Assets		
i) Investments	5.0	0.0
ii) Other financial assets	6.2	3.1
Other Non-Current Assets	43.9	3.3
Current Assets	385.2	234.2
Inventories	98.6	83.5
Financial Assets		
i) Investments	1.1	0.5
ii) Trade receivables	181.9	109.8
iii) Cash and cash equivalents	82.8	5.7
iv) Bank balances other than cash and cash equivalents	1.4	4.9
v) Other financial assets	0.2	0.2
Other Current Assets	19.1	29.6
Total Assets	573.3	352.0

Equity & Liabilities (Rs. in Crores)	Mar - 25	Mar - 24
Total Equity	434.5	146.8
Equity Share Capital	32.3	27.0
Other Equity	402.2	119.8
Non-Current Liabilities	18.9	33.9
Financial Liabilities		
i) Borrowings	5.3	22.5
ii) Lease Liabilities	1.0	0.5
Long – Term Provisions	5.1	4.9
Deferred Tax Liabilities (net)	7.4	5.9
Current Liabilities	119.9	171.3
Financial Liabilities		
i) Borrowings	27.3	94.6
ii) Lease Liabilities	0.3	0.3
iii) Trade Payables	67.4	48.8
iv) Other Financial Liabilities	11.7	7.9
Short – Term Provisions	0.6	0.6
Current Tax Liabilities (net)	3.5	8.7
Other Current Liabilities	9.2	10.5
Total Equity & Liabilities	573.3	352.0

Cash Flow Statement

Particulars (Rs. in Crores)	Mar-25	Mar-24
Profit Before Tax	67.4	61.3
Adjustments for: Non - Cash Items / Other Investment or Financial Items	15.3	20.3
Operating profit before working capital changes	82.7	81.6
Changes in working capital	-105.1	-63.0
Cash generated from Operations	-22.5	18.6
Direct taxes paid (net of refund)	-9.6	-10.4
Net Cash from Operating Activities	-32.1	8.3
Net Cash from Investing Activities	-26.5	-30.4
Net Cash from Financing Activities	135.7	14.8
Net Increase / Decrease in Cash and Cash equivalents	77.2	-7.3
Add: Cash & Cash equivalents at the beginning of the period	5.7	13.0
Cash & Cash equivalents at the end of the period	82.8	5.7



Company Overview

About Us



Strong Customer Relationships

200+ Customers served in the last 3 Fiscals

Marquee customers served



Tata International DLT Private Limited

Customer Recognition



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

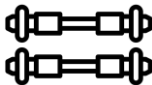


Silver award in Best Performance in Business Alignment by Ashok Leyland in 2023



Over 3 decades

Of experience in the automotive component manufacturing industry



Diversified Portfolio

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



One of the Prominent Manufacturers

Of trailer axles & suspension assemblies in India*



Backward Integrated

With design, process engineering, forging, casting, and machining capabilities

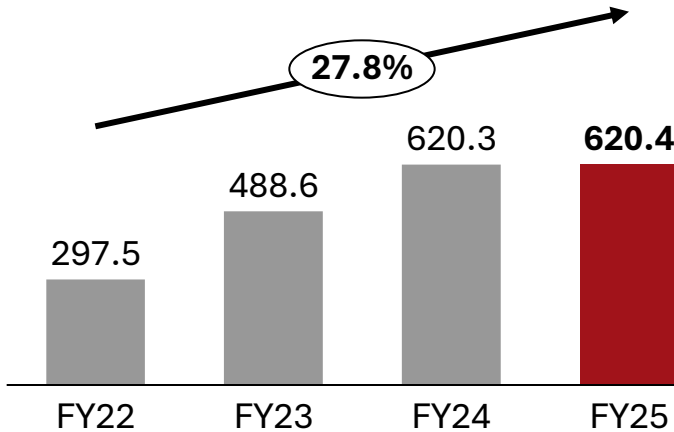


Experienced Promoters

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

Robust Financials

Revenue from Operations (INR Crores)



43.0%
Gross margin (FY25)

40.1% CAGR
EBITDA (FY22-FY25)

13.1%
EBITDA Margin (FY25)

58.0% CAGR
PAT (FY22-FY25)

7.7%
PAT Margin (FY25)

11.1%
ROE (FY25)

Major Events and Milestones



1991

Obtained the **Certificate of Incorporation**



1997

Supplied first product, joint cross to **TECLO Limited**



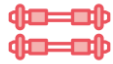
2001

Diversified into tractor components and started working with **TAFE**



2006

Started working with **Ashok Leyland** by developing output flanges



2019

Developed the trailer axle along with mechanical suspensions for the trailer industry



2016

Developed spider bevel gears for **TAFE**



2014

Commenced business with **International Tractors Limited** for rockshafts



2008

Started development of manufacturing of axle shafts for **Tata Motors**



2022

Established foundry **Unit-V, a high-pressure mould line** along with its machine shop



2023

Commenced bulk exports to **Leax AB** with supplies of Universal Joint Crosses and are in stages of validation for other critical parts



2024

Publicly listed on **BSE and NSE** on 16th September 2024



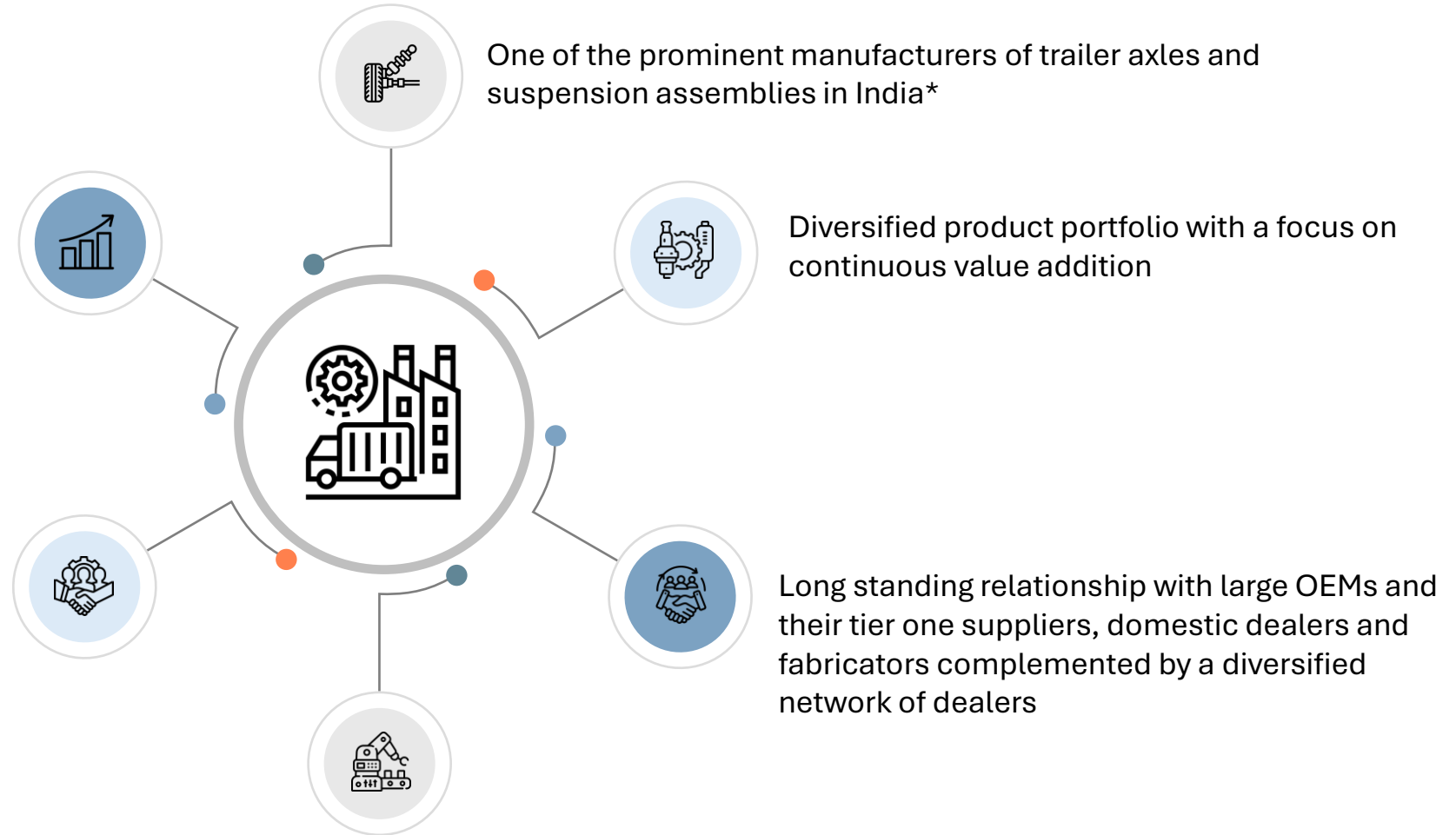
Core Competencies

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

Prominent Manufacturers of Trailer Axles and Suspension Assemblies



Leadership

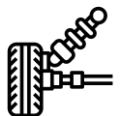


One of the **fastest growing** player in the organised trailer axle manufacturing industry competing with major trailer axle manufacturers*



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

Scale & Capability



Manufacturing capacity of **5,000 trailer axle and suspension assemblies p. m.#**

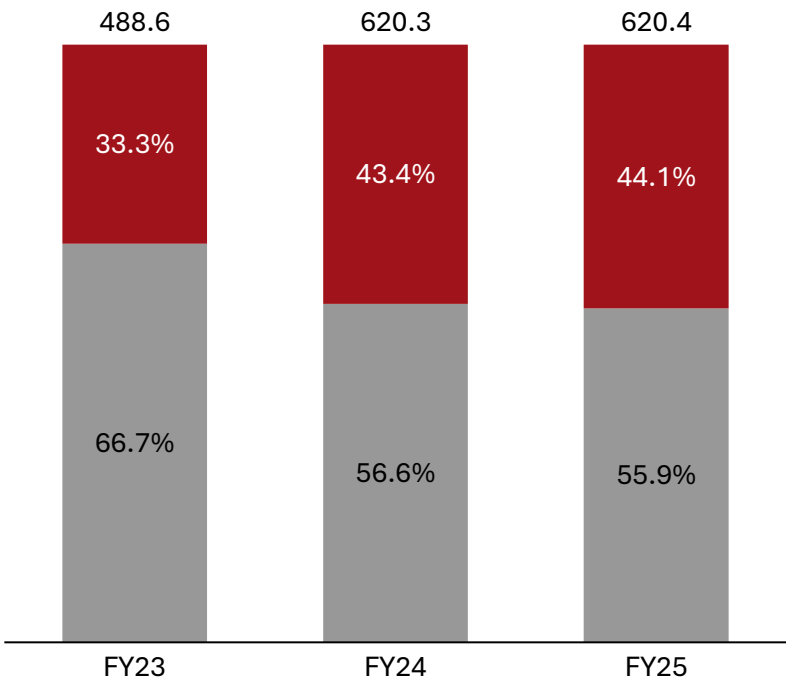


IATF 16949:2016 for manufacture of trailer axle assembly from **TÜV NORD CERT GmbH**



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

Revenue Contribution (%)



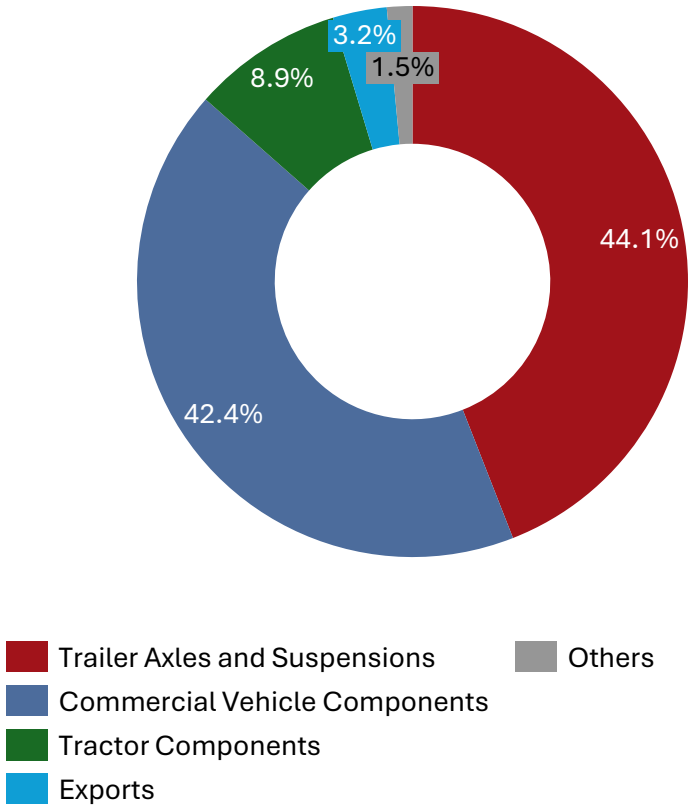
Trailer Axles & Suspension Assembly
Component Business

Diversified Product Portfolio

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



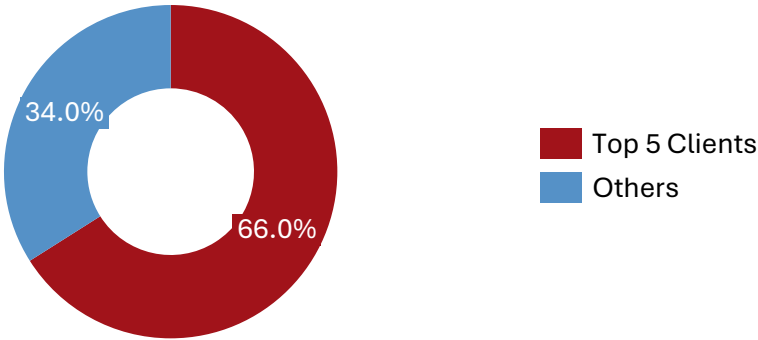
Product-wise Revenues from Operations FY25 (%)



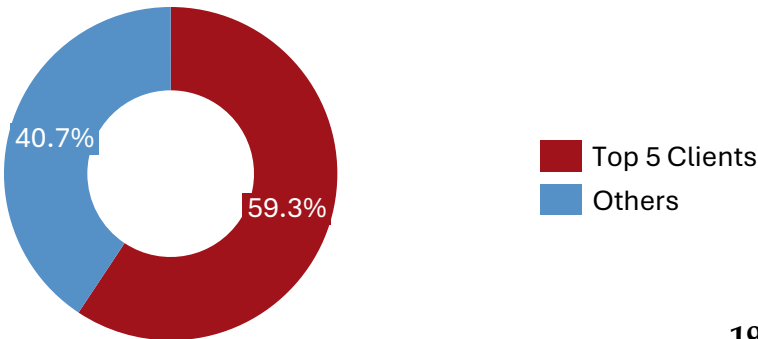
Long Standing Customer Relationships



FY24 Revenue Contribution – Top 5 clients (%)



FY25 Revenue Contribution – Top 5 clients (%)



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

Strengthening Customer Engagement & Promoting Safety Excellence

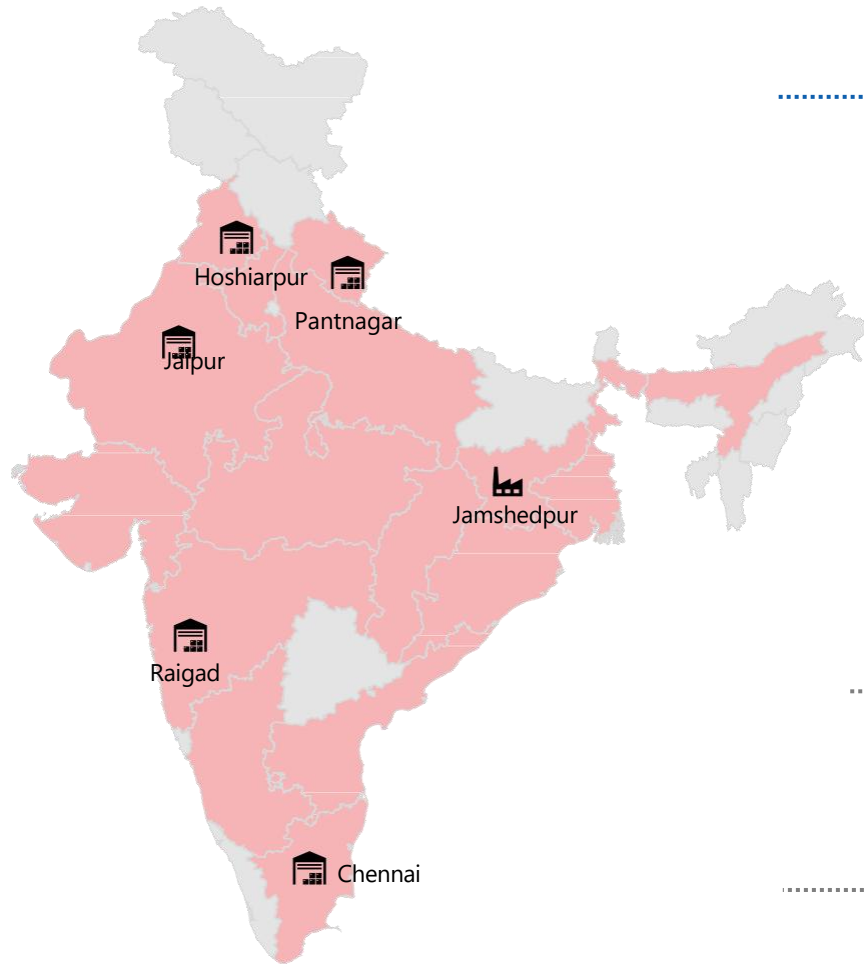
Customer Meet in Navi Mumbai – Engaging 200+ Customers with Innovative Solutions and Future Insights



Observed National Safety Month – Conducted Training Programs and Activities to Promote Health, Safety, and Environmental Awareness



Complemented by a Diversified Network of Dealers



01

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

02

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

03

Dedicated marketing sales & service team of 100+ members* focusing on developing customer relationships, identifying and acquiring new customers, and generating business opportunities


04

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

05

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

 Warehouse  Manufacturing Facilities

 States highlighted where Kross Limited has representatives with ability to provide service

Key Products Manufacturing Capabilities

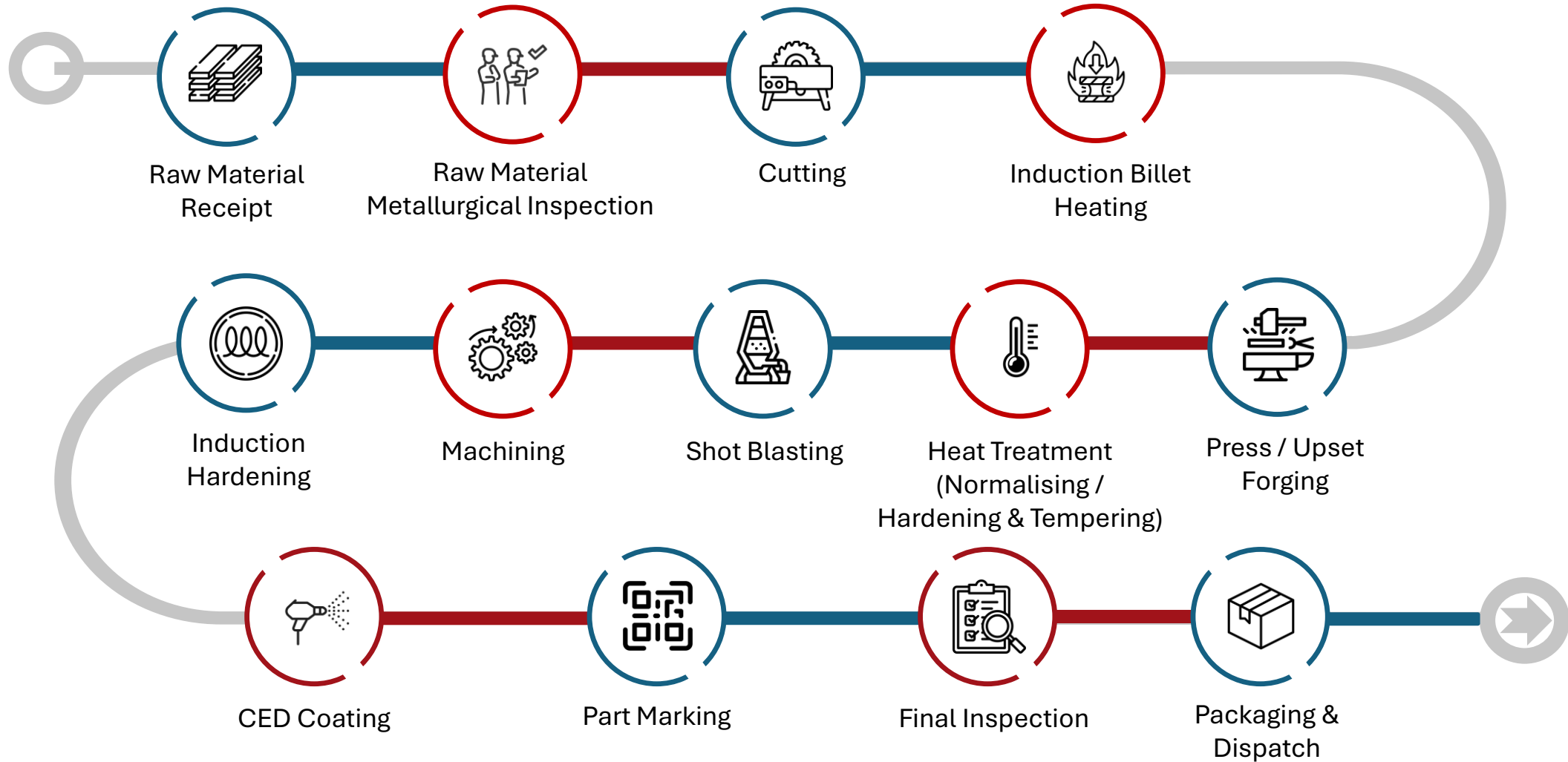


Facility	Product	FY25		
		Installed capacity (No. of units)	Production (No. of units)	Capacity Utilization (%)
Unit 1	Coupling Flanges	7,80,000	6,60,000	~85%
	Differential Spiders	2,80,000	2,06,000	~74%
Unit 3	Axle Shafts	2,70,000	2,01,000	~74%
Unit 4	Trailer Axle & Suspension	60,000	40,100	~67%
	Bell Crank Assembly	42,000	24,300	~58%
	Anti Roll Bars & Stabilizer Bar Assembly	1,00,000	78,300	~78%

- Installed capacity represents the installed capacity as of the last date of the relevant fiscal/ period
- Assumptions and estimates taken into account for measuring installed capacities include 300 working days in a year, at 3 shifts per day operating for 8 hours a day
- Production represents the quantum of production in the relevant manufacturing facility in the relevant fiscal/ period
- Capacity utilization has been calculated on the basis of actual production in the relevant fiscal/ period divided by the annual available capacity during such fiscal/ period
- Only select key products have been included as part of the table above.
- MT represents metric tonne
- **Capacity utilisation for Unit II and Unit V has not been included as these units do not produce finished goods**

Key Manufacturing Process

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



Integrated Manufacturing Operations (1/2)



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
- One 400 tonne forging press, one 1000 tonne forging press, one 1600 tonne forging press, one 2000 tonne forging press, one 2500 tonne forging press, and one three tonne hammer



Casting

- Diversified from a forging and machining company into castings
- Established a new casting facility at Unit V



Heat Treatment

- 4 furnaces for continuous hardening and tempering process with a combined capacity of 100 tonnes per day
- 18 induction hardening machines, 3 seal quench furnaces & 1 gas nitriding furnace



Machining

- CNC, VMCs, HMCs" for processes such as hobbing, rolling, shaving, shaping, surface and spline broaching, milling, grinding and CNC grinding, robotic welding and plasma cutting



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

- 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

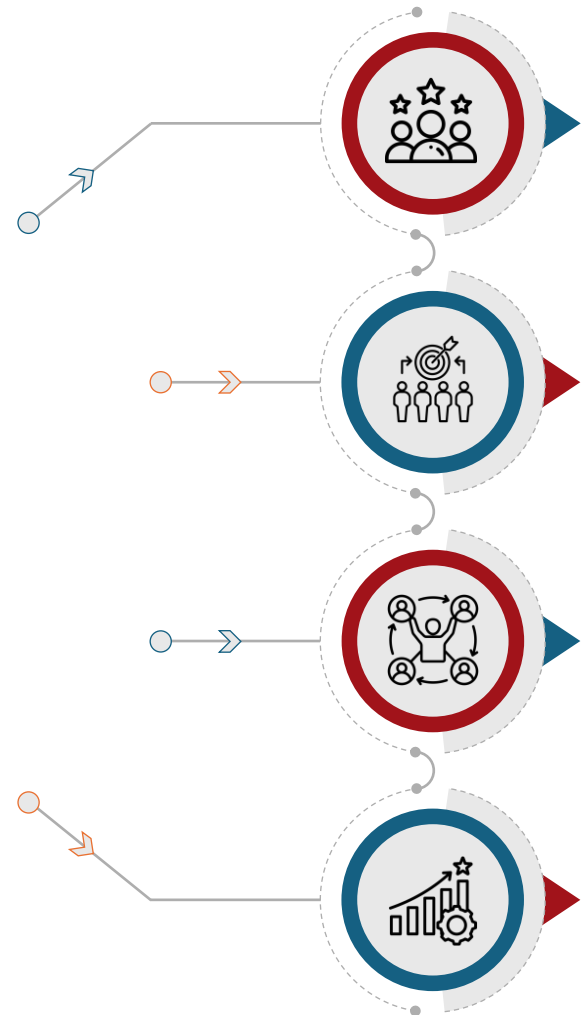
Integrated Manufacturing Operations (2/2)

Design and new product development team aggregating to 26 employees* in Jamshedpur, Jharkhand

Over **three decades of experience** in the auto component manufacturing industries

Design & Development Tools

- CAD software
- CAM software
- Forging simulation software
- Finite element analysis



➤ 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 stabiliser bars, where Kross Ltd along with the OEM's design team, conceptualised 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

Experienced Board Members



Mr. Sudhir Rai

Chairman & MD

- Has been associated with Kross Limited since incorporation and is primarily involved in policy matters of the company
- Holds a bachelor's degree in science from the University of Delhi and diploma in business administration from the Xavier Institute of Management



Ms. Anita Rai

Whole-time Director

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



Mr. Sumeet Rai

Whole-time Director

- Has over 9 years 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

Whole-time Director (Finance) and CFO

- Has over 9 years of 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 Limited as Vice President and Tata Metaliks Limited 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 Ahuja

Independent Director

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

Key Strategies Going Forward



Geographical Expansion

- Leverage the diverse product portfolio, customer acceptance in domestic markets and backward integrated manufacturing facilities to expand into international markets
- Gradually expanding international presence. Exports contributing to 3.2% of the revenue in FY25. Seeing encouraging inquiries from customers in the international markets. Continue to strengthen relationships globally with OEMs to increase market share
- Working with a Sweden based company, Leax AB and a Japanese OEM commercial vehicle manufacturer and has received purchase orders



Product Diversification

- Axle beam extrusion would allow Kross Limited to further integrate its operations backward, and allow expansion into product categories like TAG axles
- Announced seamless tube manufacturing facility, with a total investment of Rs. 167 crores.
- Entering the tipping jack segment to deepen trailer ecosystem presence



Operational Efficiency

- Aims to continuously improve profitability by constant cost optimization, leveraging backward integration capabilities and increasing capacity utilization



Strengthening Balance Sheet

- 75% of the IPO proceeds have already been deployed, and the balance 25% will be fully utilized within the current financial year (FY 2025–26).
- Deleveraging the balance sheet will allow Kross to utilise further internal accruals towards any incremental capital expenditure requirements



Historical Financial Highlights

Profit & Loss Statement



Particulars (Rs in Crores)	FY25	FY24	FY23	FY22
Revenue from Operations	620.4	620.3	488.6	297.5
Cost of Goods Sold	353.9	355.9	289.7	160.3
Gross Profit	266.5	264.3	198.9	137.2
Gross Profit Margin	43.0%	42.6%	40.7%	46.1%
Employee Cost	34.5	30.4	26.5	20.2
Other Expenses	150.7	153.2	114.9	87.4
EBITDA	81.3	80.8	57.5	29.5
EBITDA Margin	13.1%	13.0%	11.8%	9.9%
Other Income	5.3	1.2	0.7	0.4
Depreciation & Amortization	6.8	5.8	4.3	5.5
Finance Cost	12.3	14.9	12.2	8.2
Exceptional Item Gain / (Loss)	0.0	0.0	0.0	0.0
Profit before Tax	67.4	61.3	41.7	16.3
Tax	19.4	16.4	10.8	4.1
Profit After Tax	48.0	44.9	30.9	12.2
Profit After Tax Margin	7.7%	7.2%	6.3%	4.1%
EPS (Rs.)	8.04	8.30	5.72	2.25

Consolidated Balance Sheet - Liabilities



Equity & Liabilities (Rs. in Crores)	Mar – 25	Mar - 24	Mar-23	Mar-22
Total Equity	434.5	146.8	102.1	72.4
Equity Share Capital	32.3	27.0	13.5	13.5
Other Equity	402.2	119.8	88.6	58.9
Non-Current Liabilities	18.9	33.9	37.3	33.3
Financial Liabilities				
i) Borrowings	5.3	22.5	27.1	23.7
ii) Lease Liabilities	1.0	0.5	0.0	-
Long – Term Provisions	5.1	4.9	4.6	4.6
Deferred Tax Liabilities (net)	7.4	5.9	5.6	5.0
Current Liabilities	119.9	171.3	111.2	92.1
Financial Liabilities				
i) Borrowings	27.3	94.6	61.1	62.3
ii) Lease Liabilities	0.3	0.3	0.0	-
iii) Trade Payables	67.4	48.8	34.0	19.2
iv) Other Financial Liabilities	11.7	7.9	2.9	1.4
Short – Term Provisions	0.6	0.6	0.5	0.4
Current Tax Liabilities (net)	3.5	8.7	4.8	2.5
Other Current Liabilities	9.2	10.5	7.8	6.3
Total Equity & Liabilities	573.3	352.0	250.6	197.8

Consolidated Balance Sheet – Assets



Assets (Rs. in Crores)	Mar – 25	Mar - 24	Mar-23	Mar-22
Non - Current Assets	188.1	117.8	99.1	84.4
Property Plant & Equipment	130.8	105.1	89.1	75.8
Capital work-in-progress	0.6	5.4	-	-
Right of use assets	1.2	0.8	0.1	-
Other intangible assets	0.4	0.1	0.0	0.0
Financial Assets				
i) Investments	5.0	0.0	0.0	0.0
ii) Other financial assets	6.2	3.1	6.6	6.2
Other Non-Current Assets	43.9	3.3	3.3	2.3
Current Assets	385.2	234.2	151.5	113.5
Inventories	98.6	83.5	62.2	41.4
Financial Assets				
i) Investments	1.1	0.5	0.1	0.1
ii) Trade receivables	181.9	109.8	51.8	50.4
iii) Cash and cash equivalents	82.8	5.7	13.0	0.6
iv) Bank balances other than cash and cash equivalents	1.4	4.9	1.2	0.0
v) Other financial assets	0.2	0.2	0.2	0.2
Other Current Assets	19.1	29.6	23.0	20.8
Total Assets	573.3	352.0	250.6	197.8

Cash Flow Statement



Particulars (Rs. in Crores)	Mar-25	Mar-24	Mar-23	Mar-22
Profit Before Tax	67.4	61.3	41.7	16.3
Adjustments for: Non - Cash Items / Other Investment or Financial Items	15.3	20.3	16.5	13.7
Operating profit before working capital changes	82.7	81.6	58.2	30.0
Changes in working capital	-105.1	-63.0	-7.6	-9.3
Cash generated from Operations	-22.5	18.6	50.6	20.6
Direct taxes paid (net of refund)	-9.6	-10.4	-8.8	-3.1
Net Cash from Operating Activities	-32.1	8.3	41.7	17.5
Net Cash from Investing Activities	-26.5	-30.4	-18.8	-12.0
Net Cash from Financing Activities	135.7	14.8	-10.6	-5.5
Net Increase / Decrease in Cash and Cash equivalents	77.2	-7.3	12.4	0.0
Add: Cash & Cash equivalents at the beginning of the period	5.7	13.0	0.6	0.6
Cash & Cash equivalents at the end of the period	82.8	5.7	13.0	0.6



Annexure

Recent Awards & Accolades



2024

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**

Corporate Social Responsibility



Donated Advanced Ultrasound Machine and Medical Equipment to Sub-Divisional Hospital, Chandil (Saraikela-Kharsawan)



Donated BOLERO Vehicle to Voluntary Blood Donors Association, Jharkhand to Support Healthcare Initiatives



IPO Listing



September 2024

- **Listing date:** 16th September 2024
- Total IPO size Rs. 500 Crores of which Fresh issue was Rs. 250 Crs.
- Utilisation of IPO proceeds:
 - Debt reduction
 - Purchase of machinery & equipment
 - Working capital requirement
 - General corporate purposes.

Listing of Kross Limited on BSE and NSE



Contact Information

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