

# Prachi Todi

Company Secretaries  
46, East Topsia Road  
Arupota Kolkata-700105  
Mobile No: 9830072442

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To  
The Board of Directors of  
**HI-KLASS TRADING AND INVESTMENT LIMITED**  
02, Shanti Kutir Building, Shivaji Road,  
Off M G Road, Kandivali West,  
Mumbai-400067

**Subject: Certificate for Non - Applicability of Corporate Governance Report under Regulation 27(2) of the Securities and Exchange Board of India "SEBI" (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") for the quarter ended 31<sup>st</sup> December, 2025**

Dear Sir/Madam,

In accordance with Regulation 15 of the SEBI LODR Regulations, the compliance with the Corporate Governance provisions specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 26A, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and Para C, D and E of Schedule V shall not apply to the following class of companies:

- The listed companies having Paid-Up Equity Share capital not exceeding Rs. 10 crores and Net Worth not exceeding Rs. 25 crores, as on the last day of the previous financial year.
- Companies whose equity share capital is listed on the SME Exchange.

The details of Paid-Up Equity Share Capital and Net Worth of the Company as per last three years audited financial statements, as provided by the Company, is mentioned below:

| (Amount Rs.in Lakhs) |                       |           |
|----------------------|-----------------------|-----------|
| Financial Year       | Paid-up Share capital | Net Worth |
| 2022-2023            | 310.62                | 366.63    |
| 2023-2024            | 310.62                | 248.66    |
| 2024-2025            | 710.62*               | 1015.16   |

\*The Company had allotted 80,00,000 shares on preferential allotment basis at an issue price of Rs. 10/- each (including premium of Rs. 5/- each) at its Board Meeting dated 04th March, 2025.

Therefore, I hereby certify that on the basis of information and explanations given to me and to the best of my knowledge and belief and on the basis of Audited Financial Statements of the Company, the Paid-Up Equity Share Capital and Net Worth of M/s. Hi-Klass Trading & Investment Limited (CIN: L51900MH1992PLC066262), does not exceed the above mentioned limits, and therefore, compliance with the Corporate Governance Provisions as stipulated in Regulation 27(2) of the SEBI LODR Regulations are not applicable to the Company, for the quarter ended 31<sup>st</sup> December, 2025.

*Prachi Todi*  


**Prachi Todi**  
**Practicing Company Secretary**  
**M. No.: 53022**  
**C.P. No.: 22964**  
**Peer Review Certificate No.: 1445/2021**  
**UDIN: A053022G003235731**

**Date: 10/01/2026**  
**Place: Kolkata**