

Policy on Determination of Materiality of Event (s)

✓ **BACKGROUND AND APPLICABILITY**

Every Listed Company is required to disclose events or information which, in the opinion of the Board of Directors or the designated Key Managerial Personnel (KMP) for determining materiality of event, as described in Regulation 30(4)(ii) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Regulations").

In this context, the following policy has been amended by the Board of Directors ("Board") of Hi-Klass Trading and Investment Limited ("Company") at its meeting held on February 13 ,2026 with the objective of determining materiality of events.

1. The Company shall disclose events as specified in Para A of Part A of Schedule III as specified in Regulation 30 are deemed to be material events;
2. The Company shall make disclosures of events as specified in Para B of Para A Schedule III based on application of guidelines for materiality as described 30(4);

✓ **CRITERIA FOR MATERIALITY**

For determination of materiality of information /events anyone of the following criteria shall be considered:

- a. The omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly;
- b. The omission of an event or information is likely to result in significant market reaction, if the said omission came to the light at a later date;

✓ **DEFINITION TO DETERMINE MATERIALLY***

The events/ information as set out in **Para B of part A of Schedule III** of the SEBI (LODR) regulation 2015 will be considered **material**, if the estimated impact of such events or information exceeds 2% of the total revenue or 2 % of the total net worth or 5% percent of the average of absolute value of profit or loss after tax as per the last audited consolidated financial statements of the Company whichever is lower, computed on the basis of latest audited consolidated annual financial statements of the Company.

✓ **AUTHORITY OF THE BOARD/KMP**

In case where the criteria as specified above (a) and (b) are not applicable, and event/information may be treated as material if it is in the opinion of the Board of the listed entity or in the opinion of the designated **KMP**, the event/information will be considered as material.

✓ **REVIEW OF THE POLICY**

The Policy is reviewed and recommended by the Audit Committee at its meeting held on 13th February 2026, approved by Board of Directors at its meeting held on 13.02.2026

