HI-KLASS TRADING AND INVESTMENT LIMITED

Regd Off: 02, Shanti Kutir Building, Shivaji Road, Off M G Road, Kandivali West, Mumbai - 400067
CIN: L51900MH1992PLC066262, Website: www.hiklass.co.in
Contact: 8100121394, Email ID: info@hiklass.co.in

May 29, 2026

To
The Manager
Corporate Relationship Department
BSE Limited
P. J. Towers, 1st Floor
Dalal Street,
Mumbai – 400 001

Scrip Code in BSE: 542332

Sub: Outcome of Board Meeting held on May 29, 2026 pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. Friday, May 29, 2026 at 03:00 P.M. through Video Conferencing and deemed to be convened at the Corporate Office of the Company situated at 8/1/2, Dr. U.N. Bramhachari Street, 3rd Floor, Kolkata – 700017.

The Board, inter alia, considered and approved/noted the following matters:

1. **Approval of Audited Financial Results**: - The Board of Director has approved the Audited Financial Results of the Company for the Fourth quarter and financial year ended March 31, 2026; we hereby declare that the Statutory Auditors of the Company have issued the Audit Report with unmodified opinion on the Audited Financial Results of the Company for the financial year ended March 31, 2026.

   The Audited Financial Results along with Audit Report and Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 are enclosed hereunder in ***Annexure-I.***

2. **Appointment of Internal Auditor of the Company: -** based on the recommendation of the Audit Committee the Board of Directors have approved the appointment of M/s Anjali Jain & Associates, Chartered Accountants, FRN No. as Internal Auditors of the Company with effect from May 29, 2026. A brief profile of the internal Auditor, is as enclosed herewith as an ***Annexure- II.***

3. **Appointment of Statutory Auditors of the Company : -** based on the recommendation of the Audit Committee the Board of Directors have considered and approved the appointment of M/s. S. Jaykishan FRN (309005E) , Chartered Accountants represented by Mr. Ritesh Agarwal, Membership no 062410 as Statutory Auditors of the Company for a term of five years, commencing from the conclusion of the 33rd Annual General Meeting until the conclusion of the 38th Annual General Meeting, subject to approval of the Shareholders at the ensuing Annual General Meeting.

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The details as required to be disclosed in terms of Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on July 11, 2023 and last updated on January 30, 2026, are mentioned in **"Annexure – III".**

4. **Statement of Deviation: -** Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has reviewed and approved the Statement of Deviation(s) or Variation(s) for the quarter ended March 31, 2026, detailing the deviation/variation in utilization of funds raised by the Company

5. **Consider and review the loans, advances and investments: -** The Board of Director has considered and reviewed the loans, advances and investments transacted during the quarter ended March 31, 2026, by the Company and authorized Mr. Sanjay Kumar Jain, Managing Director of the Company, to consider, sanction, disburse, renew and restructure loan/credit facilities on behalf of the Company up to an aggregate exposure limit of Rs. 15 Crores per borrower/group borrower, subject to compliance with applicable RBI prudential norms and internal policies of the Company

6. **Approved revised Risk Management Policy:** The board has approved the revised "Risk Management Policy". The said revised policy has been updated in the website of the company.

7. **Approved revised Nomination and Remuneration Policy:** The board has approved the revised "Nomination and Remuneration policy". The said revised policy has been updated in the website of the company.

8. **Take note of the Integrated Report under Regulation 13(3) and Regulation 27(2) of SEBI (LODR) Regulations, 2015 for the quarter ended March 31, 2026.**

The Board Meeting commenced at 03:00 p.m. and concluded at 3:30 p.m.

You are requested to please consider and take on record the aforesaid disclosure as required host on the portal of the respective stock exchange viz. BSE for information on general public and investors of the Company.

This is for your information and record.
Thanking you,
Yours faithfully,

For Hi-Klass Trading and Investment Limited
HIKLASS TRADING & INVESTMENT LTD.

Sanjay Kr. Jain
Director

Sanjay Kumar Jain
Managing Director
Din : 00415316

HI-KLASS TRADING AND INVESTMENT LIMITED

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Details required under Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on July 11, 2023 and last updated on January 30, 2026.

Annexure-II

SL NO.	DISCLOSURE REQUIREMENT	DETAILS
1.	Reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise~~	Pursuant to the provision of Section 138 of the Companies Act, 2013 and rules made thereunder read with the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 to the M/s. Anjali Jain & Associates, Chartered Accountants, FRN No. 003247C has been appointed as the Internal Auditors of the Company effective from the closure of business hours on 29th May, 2026.
2.	**Date of appointment and term of appointment**	**Date of appointment** 29.05.2026 **Term of appointment**: M/s. Anjali Jain & Associates, Chartered Accountants, FRN No. 003247C has been appointed as the Internal Auditors for the financial year 2026-2027.
3.	**Brief Profile**	M/s. Anjali Jain & Associates is a Patnership firm FRN No - 003247C which was established in the year 1985 by Late CA Anjali Jain (founder member). Their firm is a professionally managed concern with a competent team of professionals from various disciplines and cadres having Head office in Ranchi and Various Branches across India. They are specialized in Statutory Audits, Internal Audits, Transaction Audits, Verification of Stocks and Fixed Assets and Tax Audits. This is the core competency of the firm.

HIKLASS TRADING & INVESTMENT LTD.

Director

HI-KLASS TRADING AND INVESTMENT LIMITED

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Annexure-III

SL NO.	PARTICULARS	DETAILS OF APPOINTMENT
1.	Reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise;r~~	Appointment of M/s. S. Jaykishan FRN (309005E), Chartered Accountants represented by Mr. Ritesh Agarwal, Membership no 062410 as Statutory Auditors of the Company for a term of five years, commencing from the conclusion of the 33rd Annual General Meeting until the conclusion of the 38th Annual General Meeting, subject to approval of the Shareholders at the ensuing Annual General Meeting.
2.	Date of appointment/ ~~re appointment/ cessation (as applicable)~~ & Term of appointment/ ~~re-appointment;~~	Based on the recommendation of the Audit Committee, the Board of Directors of the Company in their meeting held today , have approved the appointment of M/s. S. Jaykishan FRN (309005E) , Chartered Accountants represented by Mr. Ritesh Agarwal, Membership no 062410 as Statutory Auditors of the Company for a term of five years, commencing from the conclusion of the 33rd Annual General Meeting until the conclusion of the 38th Annual General Meeting, subject to approval of the Shareholders at the ensuing Annual General Meeting.
3.	Brief Profile (in case of appointment)	M/s. S. Jaykishan is one of the prominent firms of Chartered Accountants in India having offices in Kolkata, Ranchi and Mumbai. Since inception in the year 1976, the firm has been providing a wide array of services to the clients across a broad range of industries. Mr. Ritesh Agarwal became a Chartered Accountant in the year 2002 and subsequently joined the firm in 2004. He has varied experience in various fields like Audit, Due Diligence, Investigation, Taxation, Company Law Matters, Management Consultancy and Information Systems Audit. His clientele includes both domestic as well as multi-national companies (large and medium sized), firms, banks, insurance and investment companies, trusts, societies, charitable and educational institutions. With over 18 years of post-qualification experience, he has extensively worked on several consulting/advisory cases for multinational and domestic client, stressing on Accounting Concepts, Compliance under various laws like Companies Act, Income Tax Act, etc. and Effective Controls and Procedures, amongst others. Mr. Agarwal has served as an esteemed member of the Financial Reporting Review Group – Kolkata formed for undertaking the review of general-purpose financial statements.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

HIKLASS TRADING & INVESTMENT LTD.

Director

HI-KLASS TRADING AND INVESTMENT LIMITED

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May 29,2026

To
The Manager
Department of Corporate Services
BSE Ltd.
Dalal Street, Fort,
Mumbai – 400 001

Scrip Code in BSE: 542332

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) we hereby declare that the Statutory Auditors of the Company, M/s. Biswas Dasgupta Datta and Roy. Chartered Accountants, FCA Kakoli De Sarkar (Partner) M.No. (302910) did not express any modified opinion/audit qualification or any other observations on Standalone Audited Financial Results for the financial year ended on March 31, 2026 approved at the Board Meeting held today i.e. 29th May, 2026.

Thanking You,

Yours Faithfully,

For Hi-Klass Trading and Investment Ltd

HIKLASS TRADING & INVESTMENT LTD.

Director

Sanjay Kumar Jain
Director
Din No: 00415316

BISWAS DASGUPTA DATTA & ROY

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF HI-KLASS TRADING AND INVESTMENTS LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly and the year ended financial results of M/s. Hi-Klass Trading And Investments Limited for the quarter and year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and year ended 31st March, 2026 and the year to date results for the period from 1st April 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issues by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our Opinion is not modified in respect of this matter.

Responsibility of Management and those charged with governance for the Standalone Financial Statements

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding of assets of the company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate and Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidences that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, international omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are in adequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonable be thought to bear on our independence, and where applicable, related safeguards.

For Biswas Dasgupta Datta And Roy
Chartered Accountants
FRN : 302105E

KAKOLI DE SARKAR

Digitally signed by KAKOLI DE SARKAR

(FCA KAKOLI DE SARKAR)
Partner
Membership No : 302910
UDIN:- 26302910URXVGU7816
Place : Kolkata
Dated : 29th May, 2026

HI-KLASS TRADING AND INVESTMENT LIMITED
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Website: www-hiklass.co.in ; Tel: 8100121394

Statement of Audited Financial Results for the Quarter and Year Ended 31st March 2026

(₹. In Lakhs)

Sr. No.	Particulars	Quarter ended			Year Ended	
		31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
		Audited (Refer Note 4)	Unaudited	Audited (Refer Note 4)	Audited	Audited
I	**Revenue from Operations**					
	Interest Income	63.92	41.65	3.96	140.16	4.09
	Fee and Commission Income	-	300.00	-	323.02	14.93
	Dividend income	0.04	0.06	0.10	0.29	0.59
	Net gain on fair value changes	-	-	-	-	-
	Total Revenue from Operations	**63.96**	**341.71**	**4.06**	**463.47**	**19.61**
II	**Other Income**	0.15	-	1.48	0.15	13.28
	Total income	**64.11**	**341.71**	**5.54**	**463.62**	**32.89**
III	**Expenses**					
	Net loss on fair value changes	345.37	21.13	89.31	376.83	26.52
	Finance costs	7.90	20.58	1.47	56.38	1.48
	Employee benefits expense	6.28	4.35	3.30	18.95	10.21
	Depreciation	0.86	0.25	0.14	1.35	0.14
	Other expenses	4.13	66.21	(6.19)	115.63	45.92
	Total expenses	**364.54**	**112.52**	**88.03**	**569.14**	**84.27**
IV	**Profit/(Loss) before tax**	**(300.43)**	**229.19**	**(82.49)**	**(105.52)**	**(51.38)**
V	**Tax expense**					
	Current Tax	(42.69)	111.69	-	69.00	-
	Deferred Tax	(32.70)	(5.58)	(9.34)	(33.41)	(9.34)
	Tax Adjsutment in respect of earlier years	7.09	-	-	7.09	-
	Total Tax Expenses	**(68.30)**	**106.11**	**(9.34)**	**42.68**	**(9.34)**
VI	**Profit / (Loss) for the period/year**	**(232.13)**	**123.08**	**(73.15)**	**(148.20)**	**(42.04)**
VII	**Other Comprehensive Income (OCI)**					
	-Items that will not be reclassified to profit or loss					
	-Remeasurement of defined benefit plans	(0.08)	(0.30)	(1.12)	(0.38)	(1.12)
	-Fair valuation of Equity instruments through OCI	-	-	11.32	233.81	11.32
	-Income tax relating to above items	-	-	(1.65)	1.65	(1.65)
	-Items that will be reclassified to profit or loss					
		(0.08)	**(0.30)**	**8.55**	**235.08**	**8.55**
VIII	**Total Comprehensive Income for the period/year**	**(232.21)**	**122.78**	**(64.60)**	**86.88**	**(33.49)**
IX	Weighted average number of equity shares outstanding (₹5 face value per share)	1,217.50	710.62	710.62	835.40	710.62
X	Other Equity	-	-	-	3,582.93	304.54
XI	**Earnings per share (₹) (not annualised) :**					
	(1) Basic (₹)	(0.95)	0.87	(0.51)	(0.89)	(0.30)
	(2) Diluted (₹)	(0.95)	0.87	(0.51)	(0.89)	(0.30)

BISWAS DASGUPTADATTA & ROY ★ Chartered Accountants ★ Kolkata ★

HIKLASS TRADING & INVESTMENT LTD.

Director

HI-KLASS TRADING AND INVESTMENT LIMITED

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Statement of Assets and Liabilities

(₹ Lakhs)

	As at 31 March 2026 Audited	As at 31 March 2025 Audited
ASSETS		
Financial Assets		
(a) Cash and cash equivalents	19.24	55.74
(b) Loans	2,954.32	432.83
(c) Investments	2,242.58	747.59
(d) Other financial assets	41.36	100.43
	5,257.50	**1,336.59**
Non-financial Assets		
(a) Current tax assets (net)	44.24	4.36
(b) Property, plant and equipment	4.47	4.86
(c) Deferred tax assets (net)	42.75	7.70
(d) Other non financial assets	9.15	-
	100.61	**16.92**
Total Assets	**5,358.11**	**1,353.51**
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
(a) Borrowings (other than debt securities)	52.37	335.44
(b) Other financial liabilities	1.81	0.94
	54.18	**336.38**
Non-Financial Liabilities		
(a) Provision	2.34	1.38
(b) Other non-financial liabilities	1.85	0.59
	4.19	**1.97**
Equity		
(a) Equity share capital	1,510.87	710.62
(b) Other equity	3,582.93	304.54
(c) Money received against share warrants	205.94	-
	5,299.74	**1,015.16**
Total Liabilities and Equity	**5,358.11**	**1,353.51**

BISWAS DASGUPTA DATTA & ROY Chartered Accountants Kolkata

HIKLASS TRADING & INVESTMENT LTD.

Director

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Statement of Cash Flows

(₹ Lakhs)

		Year ended 31 March 2026 Audited	Year ended 31 March 2025 Audited
A. Cash flow from operating activities			
Profit before tax		(105.52)	(51.38)
Adjustments for:			
Depreciation		1.35	0.14
Interest Income on Income Tax Refund		(0.15)	(0.01)
Operating profit before working capital changes		**(104.32)**	**(51.25)**
Adjustments for changes in working capital			
(Increase)/decrease in Other financial assets		59.08	(94.20)
(Increase)/decrease in Other non financial assets		(9.15)	-
Increase / (decrease) in Other financial liabilities		0.87	(0.25)
Increase / (decrease) in Provisions		0.58	0.25
Increase / (decrease) in Other non financial liabilities		1.26	0.36
Cash generated from operating activities		**(51.68)**	**(145.09)**
Income tax paid (net of refunds)		(115.97)	(3.90)
Net cash generated from operating activities	**(A)**	**(167.65)**	**(148.99)**
B. Cash flow from investing activities			
Purchase of Property, plant and equipment		(0.96)	(5.00)
Increase in Loans		(2521.49)	(433.99)
Changes in value of investments (Net)		(1261.27)	(493.55)
Net cash used in investing activities	**(B)**	**(3,783.72)**	**(932.54)**
C. Cash flow from financing activities			
Proceeds from Issue of Shares		4197.69	800.00
Increase in Borrowings		(283.07)	335.44
Net cash generated from / (used in) financing activities	**(C)**	**3914.62**	**1135.44**
Net increase / (decrease) in cash and cash equivalents	**(A+B+C)**	**(36.74)**	**53.91**
Cash and cash equivalents as at beginning of the year		55.74	1.83
Cash and cash equivalents as at end of the year		**19.00**	**55.74**

BISWAS DASGUPTADATTA & ROY Chartered Accountants Kolkata

HIKLASS TRADING & INVESTMENT LTD.

Director

HI-KLASS TRADING AND INVESTMENT LIMITED
CIN: L51900MH1992PLC066262
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Notes on financial results :

1. The above audited financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) notified under Section 133 of the Companies Act, 2013, as amended from time to time.

2. The above audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of HI-KLASS TRADING & INVESTMENTS LIMITED (the 'Company') at their respective meetings held on 29th May, 2026. Review under Regulation 33 of the Sccurities and [xchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended, has been carried out by the Statutory Auditors and have issued an unmodified opinion on the above audited financial results.

3. As per the requirement of Ind AS 108, Operating Segments, based on evaluation of financial information for allocation of tesoutces and assessing performance, the Company has identified as single segment, ie., holding and investing with focus on earning income through dividends, interest and gains from investments. Accordingly, there is no separate teportable segment as per the Standard.

4. The figures for the quarter ended 31st March, 2026 and quarter ended 31st March, 2025 are the balancing figures between the published year to date figures in respect of year ended 31st March, 2026 and 31st March, 2025 respectively and published figures upto the end of the third quarter of current year/ previous year, which were subject to limited review

5. The figures for the previous quarters/year have been regrouped, wherever necessary.

For HI-KLASS TRADING AND INVESTMENT LIMITED

HIKLASS TRADING & INVESTMENT LTD.

Sanjay Kumar Jain
Director
Managing Director
DIN : 00415316

Place: Kolkata
Dated: 29.05.2026

BISWAS DASGUPTA DATTA & ROY
Chartered Accountants
Kolkata

S JAYKISHAN
CHARTERED ACCOUNTANTS

2nd Floor, Suite # 2D, E & F
12, Ho-chi-minh Sarani, Kolkata - 700 071
Phone : (+91)(33) 4003-5801
E-mail : info@sjaykishan.com

Date: 20th May, 2026

TO
THE BOARD OF DIRECTORS
HI-KLASS TRADING AND INVESTMENT LIMITED
02, SHANTI KUTIR BUILDING, SHIVAJI ROAD, OFF M G ROAD
MUMBAI, KANDIVALI WEST, MAHARASHTRA, INDIA, 400067

Dear Sir,

Re: Consent & Certificate for appointment as statutory auditor under the Companies Act, 2013

We are in receipt of your communication inquiring as to our consent and eligibility for being appointed as statutory auditor of the Company for 5 years from Financial Year 2026-2027 onwards. We give our consent for being appointed as statutory auditor of the company.

Further, in pursuance of requirement of section 139 of the Companies Act, 2013 and rule 4 of Companies Audit and Auditors Rules, 2014 we hereby confirm that:

1) The firm is eligible for appointment and is not disqualified for appointment under section 141 of the Companies Act, 2013, the Chartered Accountant Act, 1949 and rules and regulations made there under;
2) Our proposed appointment would be as per the term provided under the Act;
3) The proposed appointment is within the limits laid down by or under the authority of the Act;
4) There are no proceedings pending against the partners or the firm with respect to professionals matter of conduct.

Thanking You,

Yours Sincerely,

For S.JAYKISHAN
Chartered Accountants
FRN: 309005E

S. JAYKISHAN ★ KOLKATA FRN:309005E ★ Chartered Accountants

CA. Ritesh Agarwal
Partner
M. No. 062410

ANJALI JAIN & ASSOCIATES
P.P. Compound,
Near Guru Nanak School
Ranchi – 01, Jharkhand
(M): +917277777000
E-mail: anjalijain123123@yahoo.com

Ref: AJ/2026-27/025

Date: 14.05.2026

To,
The Board of Directors
HI-KLASS TRADING AND INVESTMENT LIMITED
Kolkata, West Bengal

Subject: Consent for Appointment as Internal Auditor for FY 2026-27

Dear Sir,

We thank you for your communication regarding the proposed appointment of M/s Anjali Jain & Associates as the Internal Auditor of **HI-KLASS TRADING AND INVESTMENT LIMITED** for the financial year 2026-2027.

We are pleased to convey our consent to act as the Internal Auditor of the Company for the said financial year.

We appreciate the opportunity to associate with your esteemed Company and assure you of our professional services in carrying out the Internal Audit assignment diligently and independently.

For Anjali Jain and Associates
Chartered Accountants

ANJALI JAIN & ASSOCIATES Chartered Accountants Ranchi

CA Arpit Jain
Partner