

**Date:** October 30, 2026

To,
The Manager
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street
Mumbai, Maharashtra – 400001

BSE Symbol - **SKOFFSET**
BSE Scrip Code – **544947**
ISIN No: **INE2MKZ01017**

Sub: Certificate for Non-Applicability of Disclosure of Related Party Transaction under Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") for the quarter and half year ended 30th September, 2026

Dear Sir/Madam,

With reference to the captioned subject, we wish to inform you that, pursuant to Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), certain corporate governance provisions, including Regulation 23, are not applicable to listed entities having paid-up equity share capital not exceeding Rs.10 crore and net worth not exceeding Rs.25 crore as on the last day of the previous financial year, or to entities that have listed their specified securities on the SME Exchange.

Further, pursuant to the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2025, the applicability of Regulation 23 relating to Related Party Transactions has been extended to SME-listed entities having either paid-up equity share capital exceeding Rs.10 crore or net worth exceeding Rs.25 crore as on the last day of the previous financial year.

In this regard, we wish to confirm that the Company's paid-up equity share capital and net worth **do not exceed** the aforesaid threshold limits. Accordingly, the provisions of Regulation 23 of the SEBI LODR Regulations are not applicable to the Company, and the Company is not required to submit disclosures under **Regulation 23(9)** for the quarter and half year ended September 30, 2026.

We request you to kindly take the above information on record.

Thanking you,

Yours faithfully,
For S.K. Offset Limited

Priyanshu
Agarwal

Digitally signed by Priyanshu
Agarwal
Date: 2026.10.30 12:46:15
+05'30'

Priyanshu Agarwal
Whole-Time Director
DIN: 05337043



CSA & Associates

Company Secretaries

Dated: 30.10.2026

To,
The Manager
Listing Department
BSE Limited
P.J. Towers, Dalal Street, Fort,
Mumbai- 400001, Maharashtra, India

SYMBOL: SKOFFSET

Dear Sir/ Madam,

Subject: Non-applicability Certificate for Related Party Transactions pursuant to Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Half Year ended 30th September, 2026.

Pursuant to Regulation 15(2)(b) of the SEBI LODR Regulations, the corporate governance provisions specified under Regulations 17 to 27 are not applicable to a listed entity which has listed its specified securities on the SME Exchange.

However, pursuant to the proviso to Regulation 15(2)(b), inserted vide the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2025, with effect from April 1, 2025, the provisions of Regulation 23 relating to Related Party Transactions shall be applicable to an SME-listed entity if its paid-up equity share capital exceeds ₹10 crore or its net worth exceeds ₹25 crore, as on the last day of the previous financial year.

In this regard, based on our examination of the audited financial statements of the Company and the information and explanations furnished by the management, we hereby certify the following:

1. Paid-up Share Capital

Financial Year	Paid-up Equity Share Capital	Paid-up Preference Share Capital	Amount (In Crores)
			Total Paid-up Capital
2023-24	1.00	NIL	1.00
2024-25	1.25	NIL	1.25
2025-26	5.42	NIL	5.42



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New Delhi- 110092

2. Net Worth

Amount (In Crores)						
Financial Year	Paid-up Share Capital	Free Reserves	Securities Premium	Reserve and Surplus at the end of the year	Deferred Expenditure	Net Worth
2023-24	1.00	Nil	0.20	3.12	Nil	4.32
2024-25	1.25	Nil	1.03	4.84	Nil	7.12
2025-26	5.42	Nil	1.96	12.33	Nil	19.71

Based on the above, we note that the paid-up equity share capital of the **S. K. Offset Limited (“Company”)** does not exceed ₹10 crore or its net worth does not exceed ₹25 crore in immediately three preceding financial years.

Accordingly, considering the applicability criteria prescribed under Regulation 15(2)(b) of the SEBI LODR Regulations, the provisions of Regulation 23 relating to Related Party Transactions are not applicable to the Company for the half-year ended September 30, 2026. Therefore, it is not required to comply with the provisions pertaining to Related Party Transactions for the Half Year ended on 30th September, 2026.

The above is for your information and records.

**For CSA & Associates
Company Secretaries**



Shubham Agarwal

Proprietor

M. No.: 73253; C.P. No.: 28088

UDIN: A073253H002081468

Peer Review Certificate No. 6922/2025

Place: New Delhi

Date: 30.10.2026