

BISWAS DASGUPTA DATTA AND ROY

CHARTERED ACCOUNTANTS

To,
The Board of Directors
Hi-Klass Trading & Investment Limited
Office No 15, 2nd Floor, Plot No 24
Rchman Building, Vccr Nariman Road
Hutatma Chowk, Fort Mumbai
Mumbai – 400 001.

Sub.:- Limited Review Report for the quarter ended 31.12.2021


We have reviewed the accompanying statement of unaudited financial results of **M/s. Hi-Klass Trading & Investment Limited (“the company”)** for the quarter ended 31.12.2021 (the “statement”). This Statement is the responsibility of the Company’s Management and has been approved by the Board of Directors. It has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 on ‘Interim Financial Reporting’ Prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, “Review of Interim Financial Statements Information performed by the Independent Auditor of the Entity” issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 12th February ,2022

For ,BISWAS DASGUPTA DATTA AND ROY.
Chartered Accountants


FCA. Praggamoy Dasgupta
Managing Partner

Membership No: 310953

FRN No: 302105E

UDIN - 22310953ABOLOD6607



HI-KLASS TRADING & INVESTMENTS LIMITED


CIN - L51900MH1992PLC066262

Registered Office :- 15, 1st Floor, Rehman Building, 24, Veer Nariman Road, Fort, Mumbai - 400 001

Statement of Standalone Unaudited Results for the Quarter ended 31/12/2021

Particulars	Quarter Ended			Nine Months Ended		(Rs. In Lacs/amount)	
	3 months ended 31/12/2021	Preceding 3 months ended 30/09/2021	Corresponding 3 months ended in the previous year 31/12/2020	Year to date figure for current period 31/12/2021	Year to date figure for the previous year ended 31/12/2020	Year ended 31/03/2021	Year Date
Revenue from operations	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
(i) Interest Income	2.59	2.11	4.38	10.09	21.32	11.75	
(ii) Dividend Income							
(iii) Rental Income							
(iv) Fees and commission Income					60	1.45	
(v) Net gain on fair value changes							
(vi) Net gain on derecognition of financial instruments under amortised cost category							
(vii) Sale of products(including Excise Duty)			2.67		2.67		
(viii) Sale of services							
(ix) Others (to be specified)				0.13			
Total Revenue from operations	2.59	2.11	7.05	10.22	83.99	13.20	
(ii) Other Income (to be specified)							
Total Income (I+II)	2.59	2.11	7.05	10.22	24.58	13.20	
Expenses							
(i) Finance Costs							
(ii) Fees and commission expense							
(iii) Net loss on fair value changes							
(iv) Net loss on derecognition of financial instruments under amortised cost category							
(v) Impairment on financial instruments							
(vi) Cost of materials consumed							
(vii) Purchases of Stock-in-trade							
(viii) Changes in Inventories of finished goods, stock-in-trade and work-in-progress			74.73		74.73		
(ix) Employee Benefits Expenses							
(x) Depreciation, amortization and impairment							
		0.79	1.30	2.73	5.53	111.67	
						4.75	
						0.01	




 Chartered Accountants
ASOPI DATTA & CO.



(xi)	Others expenses (to be specified)		2.46	0.13	4.39	5.19	6.81	12.83
(iv)	Total Expenses (IV)		2.46	0.91	80.42	7.92	87.07	129.26
(v)	Profit / (loss) before exceptional items and tax (III-IV)		0.12	1.20	(73.37)	2.30	(62.49)	(116.06)
(vi)	Exceptional items							
(vii)	Profit/(loss) before tax (V-VI)							
(viii)	Tax Expense:							
	(1) Current Tax					-	0.53	-
	(2) Deferred Tax							0.01
(ix)	Profit / (loss) for the period from continuing operations(VII-VIII)		0.12	1.20	(73.37)	2.30	(63.02)	(116.06)
(x)	Profit/(loss) from discontinued operations							
(xi)	Tax Expense of discontinued operations							
(xii)	Profit/(loss) from discontinued operations(After tax) (X-XI)							
(xiii)	Profit/(loss) for the period (IX+XII)		0.12	1.20	(73.37)	2.30	(63.02)	(116.06)
(xiv)	Other Comprehensive Income							
	(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)							
	(ii) Income tax relating to items that will not be reclassified to profit or loss							
	Subtotal (A)							
	(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)							
	(ii) Income tax relating to items that will be reclassified to profit or loss							
	Subtotal (B)							
	Other Comprehensive Income (A + B)							
(xv)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)		0.12	1.20	(73.37)	2.30	(63.02)	(116.06)
(xvi)	Earnings per equity share (for continuing operations)							
	Basic (Rs.)							
	Diluted (Rs.)							



(XVII)	Earnings per equity share (for discontinued operations)								
	Basic (Rs.)								
	Diluted (Rs.)								
(XVIII)	Earnings per equity share (for continuing and discontinued operations)								
	Basic (Rs.)	0.00	0.00	(0.00)	0.00	0.00	(0.00)	0.00	(0.00)
	Diluted (Rs.)	0.00	0.00	(0.00)	0.00	0.00	(0.00)	0.00	(0.00)

Notes:

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 12th February, 2022 and also Limited Review were carried out by the Statutory Auditors.
- 2) Previous period figures have been regrouped/rearranged wherever considered necessary.
- 3) Financial Results for all the periods presented have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time

Date : - 12.02.2022

Place : - Mumbai.

For Hi-Klass Trading & Investments Ltd.
HIKLASS TRADING & INVESTMENT LTD.

Sanjay for. San
Sanjay Kumar Jain
Director

Director

Din : 00415316

