HI-KLASS TRADING & INVESTMENT LTD.

Regd. Off. :24, Veer Nariman Road, Rehman Building, 2nd Floor, Office No.15, Fort, Mumbai – 400 001.

Tel.: 2287 4084, 2287 4085 * Email : st.jain999@gmail.com CIN-L51900MH1992PLCO66262

November 11, 2022

BSE Limited P.J. Towers, 1st Floor, Dalal Street, Mumbai - 400 001

Scrip Code in BSE: 542332

Sub: <u>Disclosure under Regulation 33 of the SEBI (Listing Obligations and Disclosure</u> <u>Requirements) Regulations, 2015</u>

Ref: <u>Submission of Unaudited Standalone Financial Results along with Limited Review Report</u> thereon for the second quarter and half year ended September 30, 2022.

Dear Sir/Madam

In compliance with the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Unaudited Standalone Financial Results of Hi-Klass Trading and Investment Limited (`the Company') for the second quarter and half year ended September 30, 2022 were approved at the meeting of the Board of Directors of the Company held today, i.e., November 11, 2022.

The Board Meeting commenced at 4:00 P.M and concluded at 4:30 P.M. The aforesaid Financial Results in the prescribed format and Limited Review Report thereon, received from the Auditors of the Company are attached herewith.

This is for your kind information. Please acknowledge the receipt of this letter.

Thanking You,

Yours Faithfully,

For Hi-Klass Trading & Investment Ltd HIKLASS TRADING & INVESTMENT LTD

Sanjay Kumar Jain Managing Director Din No: 00415316

Encl : As above

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 Rehman Building, Veer Nariman Road Hutatma Chowk, Fort Mumbai Mumbai – 400 001.

Sub.:- Limited Review Report for the quarter ended 30.09.2022

We have reviewed the accompanying statement of unaudited financial results of M/s. Hi-Klass Trading & Investment Limited ("the company") for the quarter and half year ended 30th September, 2022 (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.

For Biswas Dasgupta Dutta & Roy Chartered Accountants [FRN - 302105E] Chartered Chartered Accountants (CA Praggamoy Dasgupta, Kolkala Managing Partner

Membership No. 310953 UDIN: 22310953BCVFYN2402

Place: Kolkata Date: 11th November, 2022

HI-KLASS TRADING & INVESTMENTS LIMITED CIN - L51900MH1992PLC066262

Registered office : 24, Veer Nariman Road, Rehman Building, 2nd Floor, Office No. 15, Frot, Mumbai - 400 001.

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Statement of Standalone Unaudited Results for the Quarter ended 30/09/2022

	Particulars	3 months ended 30/09/2022	Quarter Ended Preceding 3 months ended	Corresponding 3 months ended in the		ar Ended	Year Date
	Particulars		0		Versets 1.4. C	Very to date C	
		the second se	30/06/2022	previous year 30/09/2021	Year to date figure for current period 30/09/2022	Year to date figure for the previous year ended 30/09/2021	Year ended 31/03/2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	evenue from operations						(********)
	terest Income	1.49	1.49	2.11	2.98	7.50	21.72
. /	ividend Income	-			2:70		21.73
	ental Income					-	
	ees and commission Income	-	-	-		0.12	
(v) Ne	et gain on fair value changes					0.13	-
(vi) ins	et gain on derecognition of financial struments under amortised cost category						
(vii) Sal	le of products(including Excise Duty)						
(viii) Sal	le of services						
(ix) Otl	thers (to be specified)	0.04	0.05				
(I) To	otal Revenue from operations	1.53	1.54	2.12	0.09		
			1.54	2.12	3.07	7.64	21.73
(II) Oth	her Income (to be specified)	-	-	-		-	
							-
(III) To	otal Income (I+II)	1.53	1.54	2.12	3.07	7.64	21.73
Ex	penses						
	nance Costs	0.00					
	es and commission expense	0.00		and the second se	0.00		0.03
	t loss on fair value changes		_				
Net	et loss on derecognition of financial atruments under amortised cost category					all and in	
(v) Imr	pairment on financial instruments						Veg.
(vi) Cos	st of materials consumed					De Auma	mant

) Purchases of Stock-in-trade Changes in Inventories of finished goods, stock-						1
(viii) in-trade and work-in- progress			1.1.1			
) Employee Benefits Expenses	0.84	0.84	0.79	1.0		3.9
(x) Depreciation, amortization and impairment	-			1.68	1.62	3.7
) Others expenses (to be specified)	0.60	4.12	0.13	4.70		6.8
(IV)	Total Expenses (IV)	1.44	4.96	0.13	4.72	3.84	7.0
				0.91	6.40	5.46	21.6
(V)	Profit / (loss) before exceptional items and tax (III-IV)	0.09	(3.42)	1.20			
(VI)	Exceptional items	0.09	(3.42)	1.20	(3.33)	2.18	0.0
(VII)	Profit/(loss) before tax (V -VI)						
(VIII)	Tax Expense:				· · · · · · · · · · · · · · · · · · ·		
5	(1) Current Tax						
40	(2) Deferred Tax						1.20
IX)	Profit / (loss) for the period from continuing operations(VII-VIII)	0.09	(2.42)				
X)	Profit/(loss) from discontinued operations	0.09	(3.42)	1.20	(3.33)	2.18	0.06
XI)	Tax Expense of discontinued operations						
XII)	Profit/(loss) from discontinued operations(After tax) (X-XI)						
XIII)	Profit/(loss) for the period (IX+XII)	0.09	(3.42)	1.20	(3.33)	2.18	0.06
XIV)	Other Comprehensive Income						0.00
	(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						
and the second se	Subtotal (B)					and hree	
	Other Comprehensive Income (A + B)					1	
						12 Jumbai	:))

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Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	0.09	(3.42)	1.20	(3.33)	2.18	0.06
Earnings per equity share (for continuing operations)						
Basic (Rs.)						
Diluted (Rs.)						*
Earnings per equity share (for discontinued operations)						
Basic (Rs.)						
Diluted (Rs.)						
Earnings per equity share (for continuing and discontinued operations)						
Basic (Rs.)	0.00	(0.00)	0.00	(0.00)	0.00	
Diluted (Rs.)	0.00	(0.00)	0.00	(0.00)	0.00	0.00
	(XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period) Earnings per equity share (for continuing operations) Basic (Rs.) Diluted (Rs.) Earnings per equity share (for discontinued operations) Basic (Rs.) Diluted (Rs.) Earnings per equity share (for discontinued operations) Basic (Rs.) Diluted (Rs.) Basic (Rs.) Diluted (Rs.) Basic (Rs.)	(XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period) 0.09 Earnings per equity share (for continuing operations) 0 Basic (Rs.) 0 Diluted (Rs.) 0 Earnings per equity share (for discontinued operations) 0 Basic (Rs.) 0 Diluted (Rs.) 0 Earnings per equity share (for discontinued operations) 0 Basic (Rs.) 0 Diluted (Rs.) 0.00	(XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period) 0.09 (3.42) Earnings per equity share (for continuing operations) (3.42) Basic (Rs.) 0 0 Diluted (Rs.) 0 0 Earnings per equity share (for discontinued operations) 0 0 Basic (Rs.) 0 0 0 Diluted (Rs.) 0 0 0 Earnings per equity share (for discontinued operations) 0 0 0 Basic (Rs.) 0 0 0 0 Diluted (Rs.) 0	(XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)0.09(3.42)1.20Earnings per equity share (for continuing operations)	(XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period) 0.09 (3.42) 1.20 (3.33) Earnings per equity share (for continuing operations) Basic (Rs.) 0 0 0 Basic (Rs.) 0 0 0 0 0 0 0 Basic (Rs.) 0	(XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)0.09(3.42)1.20(3.33)2.18Earnings per equity share (for continuing operations) <td< td=""></td<>

Notes:

1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its

meeting held on 11th November, 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

For HI-KLASS TRADING & INVESTMENTS LIMITED

HIKLASS TRADING & INVESTMENT LTD.

Ouppy For, Sair Director (Sanjay Kumar Jain)

ijay Kumar Jain)

Director DIN : 00415316

Date : - 11th November, 2022 Place : - Mumbai

HI-KLASS TRADING & INVESTMENTS LIMITED CIN - L51900MH1992PLC066262

Particulars As at half year ended As at Previous year ended ASSETS (3009/2022) (3100/2022) ASSETS (3009/2022) (3100/2022) I Financial Assets 2.82 0.7 (c) Cash and cash equivalents 0.00 6.1 (d) Receivables 0.00 6.1 (f) Increative financial instruments 0.00 6.1 (f) Increative financial assets 183.51 183.31 (f) Increatements 165.29 164.1 (g) Other Financial assets (to be specified) - - 2 Non-financial Assets 9.85 9.2 (h) Current tax assets (Net) - - - (g) Other Financial assets (to be specified) - - - (g) Deferred tax Assets (Net) - - - - (h) Extender Assets (Net) - - - - (g) Deferred tax Assets (Net) - - - - (h) Extender Assets (Net) - - - - <t< th=""><th></th><th>Standalone Statement of Asset</th><th>is and Liabilities</th><th></th></t<>		Standalone Statement of Asset	is and Liabilities		
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(i) Goodwill 20.64 20 (ii) Other Intargible assets 382.12 385 Total Assets 382.12 385 LIABILITIES If Financial Liabilities 382.12 385 (i) UtaBILITIES If Financial Liabilities 385 385 (ii) UtaBILITIES If Financial Liabilities 385 385 (ii) Other on-its of the state	(g)	Capital work-in-progress			
Other Intangible assets 20.64 20 Other non-financial assets (to be specified) 382.12 385 ILABILITIES Total Assets 382.12 385 ILABILITIES Financial Liabilities 382.12 385 (i) Ital babilities 382.12 385 (ii) Ital babilities 1 5 (ii) Trade Payables 1) Ital outstanding dues of micro enterprises and small enterprises 0.92 0 (ii) total outstanding dues of creditors other than micro enterprises and small enterprises 0.92 0 (ii) total outstanding dues of reditors other than micro enterprises and small enterprises 0.92 0 (iii) total outstanding dues of creditors other than micro enterprises and small enterprises 0.92 0 (iii) total outstanding dues of creditors other than micro enterprises and small enterprises 0.92 0 (ii) total outstanding dues of creditors other than micro enterprises and small enterprises 0.92 0 (ii) total outstanding dues of creditors other than micro enterprises and small enterprises 0.92 0 (iii) total outstanding dues of creditors other than micro enterprises and small enterprises 0 0 <td< td=""><td></td><td></td><td></td><td></td></td<>					
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Total Assets 302.12 LIABILITIES LIABILITIES I Financial Liabilities (a) Derivative financial instruments (b) (b) Payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises 0.92 (ii) total outstanding dues of creditors other than micro enterprises and small enterprises 0.92 (ii) total outstanding dues of creditors other than micro enterprises and small enterprises - (ii) total outstanding dues of creditors other than micro enterprises and small enterprises - (ii) total outstanding dues of creditors other than micro enterprises and small enterprises - (ii) total outstanding dues of creditors other than micro enterprises and small enterprises - (ii) total outstanding dues of creditors other than micro enterprises and small enterprises - (c) Debt Securities - - (d) Borrowings (Other than Debt Securities) - - (e) Deposits - - - (f) Other financial Liabilities 0.01 - - (g) Other financial liabilities (Net) 0.01 - - (h) Deferred ta	N 0.04-02-4	Other Intangible assets	ACCOUNT OF A DESCRIPTION OF A DESCRIPTIO	205	
LIABILITIES AND EQUITY LIABILITIES 1 Financial Liabilities (a) Derivative financial instruments (b) Payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (c) Debt Securities (d) Borrowings (Other than Debt Securities) (e) (j) Other financial Liabilities (g) Other financial Liabilities (g) Other financial Liabilities (Net) (h) Provisions (c) Deferred tax liabilities (Net) (d) Other non-financial habilities(to be specified) 3 Equity Share capital 310.62 311 (a) Equity Share capital	(K)		382.12	385.4	
(g) Other financial liabilities(to be specified) 2 Non-Financial Liabilities (a) Current tax liabilities (Net) (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-financial liabilities(to be specified) 3 EQUITY (a) Equity Share capital (b) Other Equity	(b) (c) (d) (e)	Payables (I)Trade Payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises (II) Other Payables (i) total outstanding dues of micro enterprises and small enterprises (ii) total outstanding dues of creditors other than micro enterprises and small enterprises Debt Securities Borrowings (Other than Debt Securities) Deposits	0.9	2 0.	
(b) Provisions 0.01 (c) Deferred tax liabilities (Net) 0.01 (d) Other non-financial liabilities(to be specified) 0.1 3 EQUITY 310.62 (a) Equity Share capital 310.62 (b) Other Equity 70.57	(g) 2	Other financial liabilities(to be specified) Non-Financial Liabilities			
(c) Deferred tax liabilities (Net) 0.01 (d) Other non-financial liabilities(to be specified) 0 3 EQUITY 310.62 31 (a) Equity Share capital 310.62 31 (b) Other Equity 70.57 7					
(c) Deferred tax liabilities (Net) 0.01 (d) Other non-financial liabilities (to be specified) 3 3 EQUITY 310.62 31 (a) Equity Share capital 310.62 31 (b) Other Equity 70.57 7			0.0	01 0	
3 EQUITY 310.62 31 (a) Equity Share capital 310.7 7 (b) Other Equity 70.57 7			0.0		
(a) Equity Share capital 310.62 31 (b) Other Equity 70.57 7	(d	Other non-financial liabilities(to be specified)	- 42 		
(a) Equity Share capital 310.62 31 (b) Other Equity 70.57 7	3	EQUITY	R (contractor)		
(b) Other Equity 70.57 7			310.6		
	(a)	Equity Share capital	50.0	7 72	

For HI-KLASS TRADING & INVESTMENTS LIMITED

HIKLASS TRADING & INVESTMENT LTD. Jai 2 Kor you

Date : - 11th November, 2022 Place : - Mumbai

(Sanjax Kumar Jain) Director Director DIN: 00415316

HI-KLASS TRADING & INVESTMENTS LIMITED CIN - L51900MH1992PLC066262

Registered office : 24, Veer Nariman Road, Rehman Building, 2nd Floor, Office No. 15, Frot, Mumbai - 400 001.

Cash Flow Statement for the half year ended 30 September, 2022

Particulars	For the half	(Amount in lacs
	30 Septemb	er. 2022
A. Cash flow from operating activities	₹	₹
Net Profit / (Loss) before extraordinary items and tax		
Adjustments for:	1	-3.33
Depreciation and amortisation		5.5
Profit on sale of Mutual Fund	-	
	-0.09	
Operating profit / (loss) before working capital changes		-0.09
<u>Changes in working capital:</u>		-3.42
Adjustments for (increase) / decrease in operating assets:		
Inventories		
Trade receivables		
Short-term loans and advances	6.17	
	0.38	
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables		
 Na22 100 		6.55
ash flow from extraordinary items		3.13
cash generated from operations		-
let income tax (paid) / refunds	1	3.13
et cash flow from / (used in) operating activities (A)		-
	1 1	3.13
. Cash flow from investing activities		
ale of Non Current Investments		
rofit on sale of Mutual Fund		7.00
urchase of Investment		
et cash flow from / (used in) investing activities (B)		-8.10
Cash flow from C		1.10
Cash flow from financing activities acceipt form Issue of Shares		-1.10
eccipt of Loan	-	
at each flow from (/ 11) a		
et cash flow from / (used in) financing activities (C)		-
tincrosse / (deereese) in C. I		
et increase / (decrease) in Cash and cash equivalents (A+B+C)		2.02
sh and cash equivalents at the beginning of the year fect of exchange differences on excitation $(A+B+C)$		2.03 0.79
fect of exchange differences on restatement of foreign currency Cash and cash		0.79
sh and cash equivalents at the quarter and half year ended		2.82
tes:		2.62

(i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations. (ii) These earmarked account balances with banks can be utilised only for the specific identified purposes.

See accompanying notes forming part of the financial statements

For HI-KLASS TRADING & INVESTMENTS LIMITED

Date : - 11th November, 2022 Place : - Mumbai

HIKLASS TRADING & INVESTMENT LTD.

Duyay Kre. Jai 3

(Sanjay Kumar Jain) Director DIN: 00415316