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 : info@hiklass.co.in CIN-L51900MH1992PLCO66262

February 12, 2024

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

Scrip Code in BSE: 542332

Sub: Outcome of Board Meeting

Dear Sir/Madam

The Board of Directors of the Company at its meeting held today, i.e., February 12, 2024, which commenced at 3.00 P.M. and concluded at 3:30 P.M. has, inter-alia, considered and approved the Unaudited Standalone Financial Results of the Company for the quarter and nine months ended December 31, 2023 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

In this regard, we enclose herewith the Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2023 and Limited Review Reports issued by the Statutory Auditors of the Company.

The above information shall also be made available on Company's website www.hiklass.co.in We request you to take the same on record.

This is for your kind records and information.

Director

Thanking You,

Yours Faithfully,

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

ay to. Jain

Sanjay Kumar Jain Director Din No: 00415316 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 31/12/2023

						-07	1 1 1 1 1 1
							(KS. In Lacsamount)
			Quarter Ended		Nine Mon	Nine Months Ended	Year Date
	Particulars	3 months ended 31/12/2023	Preceding 3 months ended 30/09/2023	Corresponding 3 months ended in the previous year 31/12/2022	Year to date figure for current period 31/12/2023	Year to date figure for the previous year ended 31/12/2022	Year ended 31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from operations						
(i)	(i) Interest Income	2.25	0.23		3.97	2.98	5.74
(ii)	(ii) Dividend Income	•				•	
(iii)	(iii) Rental Income	5		5			×
(iv)	(iv) Fees and commission Income					•	•
(v)	(v) Net gain on fair value changes				•	3	
(iv)	Net gain on derecognition of financial (vi) instruments under amortised cost category	,					
(vii)	(vii) Sale of products(including Excise Duty)				•		9.85
(viii)	(viii) Sale of services		4		•	•	
(ix)	(ix) Others (to be specified)	0.47	0.05		0.52	0.09	10.53
ε	Total Revenue from operations	2.71	0.28		4.48	3.07	26.12
(11)	Other Income (to be specified)						
(II)	Total Income (I+II)	2.71	0.28		4.48	3.07	26.13
	Expenses						
Ξ	(i) Finance Costs	,					0.03
(ii)	(ii) Fees and commission expense						
(iii)	(iii) Net loss on fair value changes	-					
	Net loss on derecognition of financial						
(iv)	(iv) instruments under amortised cost category	1					
(x)	(v) Impairment on financial instruments			•			
(vi)	(vi) Cost of materials consumed						
(iii)	(vii) Purchases of Stock-in-trade						
(iiii)	Changes in Inventories of finished goods, stock- (viii) in-trade and work-in- progress						9.83



(ix)	(ix) Employee Benefits Expenses	1.44	1.46	1.27	4.33	2.95	4.26
(x)	(x) Depreciation, amortization and impairment						
(xi)	Others expenses (to be specified)	10.73	107.39	0.95	122.82	5.67	27.79
(IV)	Total Expenses (IV)	12.18	108.85	2.23	127.16	8.62	41.90
	Profit / (loss) before exceptional items and tax	4					
\overline{S}	(AI-III)	(9.46)	(/C.801)	(2.23)	(177.07)	(90.0)	(17.61)
(IV)	Exceptional items		•	•	•		•
(III)	Profit/(loss) before tax (V -VI)	(9.46)	(108.57)	(2.23)	(122.67)	(5.56)	(15.77)
(III)	Tax Expense:						
	(1) Current Tax	•				ž	•
	(2) Deferred Tax				•		•
	(3) Tax paid for earlier year	•					2.11
	Profit / (loss) for the period from continuing	1					
(XI)	operations(VII-VIII)	(9.46)	(108.57)	(2.23)	(122.67)	(5.56)	(17.89)
(X)	Profit/(loss) from discontinued operations		•			1.00	•
(XI)	Tax Expense of discontinued operations					1. A.	•
1111	Profit/(loss) from discontinued						
(IIX)	operations(After tax) (X-XI)	•	•				
(XIII)	Profit/(loss) for the period (IX+XII)	(9.46)	(108.57)	(2.23)	(122.67)	(5.56)	(17.89)
(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	1					
	Subtotal (A)						1
	(B) (i) Items that will be reclassified to profit or		2				
	loss (specify items and amounts)	6		•		•	•
	(ii) Income tax relating to items that will be						
	reclassified to profit or loss	<u> </u>					
37.5	Subtotal (B)	1.1					
- 5	Other Comprehensive Income (A + B)						
	Total Comprehensive Income for the period						
(XX)	(XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(9.46)	(108.57)	(23)	(122.67)	(5.56)	(17.89)
		6	1	(((
una	Earnings per equity share (for continuing						
	Basic (Rs.)	(0.00)	(00.0)	(0.00)	(000)	(0.00)	(000)
	Diluted (Bc)	(00 0)	0000	(000)	(000)	(000)	(0 0)
	Lievel using	Inner	Innini	1/AMAN	(mm)	Varial	TANAN



(IIVX)	Earnings per equity share (for discontinued (XVII) operations)						
	Basic (Rs.)	•				•	•
	Diluted (Rs.)						
(III/X)	Earnings per equity share (for continuing (XVIII) and discontinued operations)						
	Basic (Rs.)	(0.00)	•	(0.00)	(000)	(0.00)	(000)
	Diluted (Rs.)	(0.00)	(000)	(000)	(000)	(00.0)	(000)
	Notes:						

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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, 2024 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 LTQ

(Sanjay Kumar Jain) mar way had me

Managing Director

Date : - 12.02.2024 Place : - Mumbai.

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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 guarter and nine months ended 31.12.2023

We have reviewed the accompanying statement of unaudited financial results of **M/s. Hi-Klass Trading & Investment Limited ("the company")** for the quarter and nine months ended 31st December, 2023 (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, 2024

Biswas Dasgupta Dutta & Rov PTAD Chartered Accountants IFRN - 302105I Chartered Accountants Tolkata (CA SHYAM LAL BHOWMIK) Partner

Membership No. 008788 UDIN: 24008788BKHHZB9262