

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

February 10, 2023

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 10, 2023, 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, 2022 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, 2022 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.

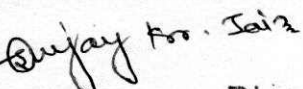
This is for your kind records and information.

Thanking You,

Yours Faithfully,

For Hi-Klass Trading & Investment Ltd

HIKLASS TRADING & INVESTMENT LTD


Sanjay Kumar Jain Director

Director

Din No: 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.

Statement of Standalone Unaudited Results for the Nine month and quarter ended on 31/12/2022

(Rs. In Lac/Amount)

Particulars	Quarter Ended			Half Year Ended		Year Date
	3 months ended 31/12/2022	Preceding 3 months ended 30/09/2022	Corresponding 3 months ended in the previous year 31/12/2021	Year to date figure for current period 31/12/2022	Year to date figure for the previous year ended 31/12/2021	Year ended 31/03/2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from operations						
(i) Interest Income	-	1.49	2.59	2.98	7.50	21.73
(ii) Dividend Income	-	-	-	-	-	
(iii) Rental Income						
(iv) Fees and commission Income	-	-	-	-	0.13	-
(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)						
(viii) Sale of services						
(ix) Others (to be specified)	-	0.04	-	0.09	-	-
(I) Total Revenue from operations	-	1.53	2.60	3.07	7.64	21.73
(II) Other Income (to be specified)	-	-	-	-	-	-
(III) Total Income (I+II)	-	1.53	2.60	-	7.64	21.73
Expenses						
(i) Finance Costs	-	0.00		-		0.03
(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							3.92
(ix)	Employee Benefits Expenses	1.27	0.84	-	2.95	1.62		3.79
(x)	Depreciation, amortization and impairment	-	-	-	-			6.88
(xi)	Others expenses (to be specified)	0.95	0.60	2.46	5.85	3.84		7.05
(IV)	Total Expenses (IV)	2.23	1.44	2.46	8.79	5.46		21.67
(V)	Profit / (loss) before exceptional items and tax (III-IV)	(2.23)	0.09	0.12	(8.79)	2.18		0.06
(VI)	Exceptional items							
(VII)	Profit/(loss) before tax (V -VI)							
(VIII)	Tax Expense:							
	(1) Current Tax							
	(2) Deferred Tax							
(IX)	Profit / (loss) for the period from continuing operations(VII-VIII)	(2.23)	0.09	0.12	(8.79)	2.18		0.06
(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)	(2.23)	0.09	0.12	(8.79)	2.18		0.06
(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)	(2.23)	0.09	0.12	(8.79)	2.18	0.06
(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
	Diluted (Rs.)	(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 10th February, 2023 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 : - 10th February, 2023

Place : - Mumbai

For HI-KLASS TRADING & INVESTMENTS LIMITED

HIKLASS TRADING & INVESTMENT LTD.

Sanjay Kumar Jain
(Sanjay Kumar Jain)
 Director

Director
DIN : 00415316

Biswas Dasgupta Datta & Roy

Chartered Accountants

10, Government Place (East), Ezra Mansion
Room No. 21, Esplanade, Kolkata – 700069

Phone: (033)4602-0163, 2230-9582

Cell: 9748417529

E-mail: bddrkol@gmail.com / bddrkol@yahoo.com

Also, at: MIDNAPORE, RANCHI, AIZWAL (MIZORAM), SILCHAR, BILASPUR, AGARTALA

Ref:

Date:

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 31.12.2022

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

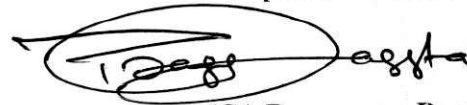
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, “Review of Interim Financial Statements Information performed by the Independent Auditor of the Entity” issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the 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 Datta & Roy

Chartered Accountants

[FRN - 302105E]



(CA Praggamoy Dasgupta)



Place : Kolkata

Date: 10th February, 2023

Managing Partner

Membership No. 310953

UDIN : 23310953B61WFOU2796