

HI-KLASS TRADING AND INVESTMENT LIMITED

Regd Off: 02, Shanti Kutir Building, Shivaji Road, Off M G Road, Kandivali West, Mumbai - 400067
CIN: L51900MH1992PLC066262, Website: www.hiklass.co.in
Contact: 8100121394, Email ID: info@hiklass.co.in

February 13, 2026

To,
The Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers, 1st Floor
Dalal Street,
Mumbai – 400 001

Scrip Code in BSE: 542332

Sub: Outcome of Board Meeting and Regulation 30 along with the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 along with the Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today, i.e., Friday, February 13, 2026, 3.00 P.M. at corporate office “8/1/2, DR. U.N. BRAMHACHARI STREET, 3rd FLOOR, KOLKATA- 700 017”, inter-alia, considered and approved the following:

1. Approval of Un-audited Financial Results

Approval of Un-audited Standalone Financial Results for the quarter ended December 31, 2025, along with the Limited Review Report issued by the Statutory Auditors of the Company. A brief Details of Un-audited Standalone Financial Results is as enclosed herewith as an **Annexure- I**

2. Approval of Policies:

The Board reviewed and approved the policies as per the recent amendments.

3. Constitution of Risk Management Committee:

The Board took note of the constitution of the Risk Management Committee in compliance with RBI requirements and recorded its appreciation for the governance framework adopted.

4. Statement of Deviation:

Pursuant to Regulation 32 of the SEBI Listing Regulations and SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019, please note that there are no deviation(s) or variation(s) in respect of the utilization of the proceeds of Preferential Issue of Convertible Warrants as mentioned in the object of raising funds as duly reviewed by the Audit Committee.

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The meeting commenced at 03:00 P.M. and concluded at 04:00 P.M.

For Hi-Klass Trading and Investment Limited

Sanjay 
Kumar Jain Digital signature by Sanjay Kumar Jain
Date: 2026.02.13
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Sanjay Kumar Jain
Managing Director
DIN: 00415316

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Annexure- II

Statement of Deviation/ Variation in utilization of funds raised.

Name of the Listed entity	<i>Hi-Klass Trading and Investment Limited</i>
Mode of Fund Raising	Preferential Issues of Warants.
Date of Raising Funds	16-12-2025
Amount Raised	Rs. 12,06,25,000
Report filed for Quarter ended	31.12.2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	-
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	No Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	The Company is in Compliance with the requirement specified in the regulations for raising funds so after review, there is favourable remark from the Audit Committee.
Comments of the auditors, if any	No comments

Objects for which funds have been raised and where there has been a deviation, in the following table

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Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

Sanjay
Kumar Jain

Digitally signed by
Sanjay Kumar Jain
Date: 2026.02.13
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To,
The Board of Directors
Hi-Klass Trading & Investment Limited
02, Shanti Kutir Building
Shivaji Road, Off MG Road
Kandivali West, Mumbai, Maharashtra India – 400067

Sub.: Limited Review Report for the quarter ended 31st December 2025

We have reviewed the accompanying statement of unaudited financial results of **M/s. Hi-Klass Trading & Investment Limited ("the company")** for the third quarter ended on 31st December 2025 (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.

Thanking You

**M/S Biswas Dasgupta Datta & Roy
Chartered Accountants**

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SARKAR KAKOLI DE SARKAR

FCA Kakoli De Sarkar (Partner)
Membership No : 302910
UDIN: 26302910PIOOIM9567
Date: 13th February 2026
Place: Kolkata

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Statement of Unaudited Financial Results for the Quarter and None Months Ended 31 December 2025

(₹. In Lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31st December 2025	30th September 2025	31st December 2024	31st December 2025	31st December 2024	31st March 2025
		Unaudited (Refer Note 4)	Unaudited	Unaudited (Refer Note 4)	Unaudited	Unaudited	Audited
I	Revenue from Operations						
	Interest Income	41.65	21.85	0.13	76.24	0.13	4.09
	Fee and Commission Income	300.00	23.02	-	323.02	13.45	14.93
	Dividend income	0.06	0.19	0.12	0.25	0.49	0.59
	Net gain on fair value changes	-	-	4.68	-	62.79	-
	Total Revenue from Operations	341.71	45.06	4.93	399.51	76.86	19.61
II	Other Income	-	-	19.66	-	13.28	13.28
	Total income	341.71	45.06	24.59	399.51	90.14	32.89
III	Expenses						
	Net loss on fair value changes	21.13	14.56	-	31.46	-	26.52
	Finance costs	20.58	18.34	-	48.48	0.01	1.48
	Employee benefits expense	4.35	6.19	2.59	12.67	6.91	10.21
	Depreciation	0.25	0.24	-	0.49	-	0.14
	Other expenses	66.21	13.46	30.19	111.50	52.11	45.92
	Total expenses	112.52	52.79	32.78	204.60	59.03	84.27
IV	Profit/(Loss) before tax	229.19	(7.73)	(8.19)	194.91	31.11	(51.38)
V	Tax expense						
	Current Tax	111.69	-	-	111.69	-	-
	Deferred Tax	(5.58)	5.42	-	(0.71)	-	(9.34)
	Tax Adjustment in respect of earlier years	-	-	-	-	-	-
	Total Tax Expenses	106.11	5.42	-	110.98	-	(9.34)
VI	Profit / (Loss) for the period/year	123.08	(13.15)	(8.19)	83.93	31.11	(42.04)
VII	Other Comprehensive Income (OCI)						
	-Items that will not be reclassified to profit or loss						
	-Remeasurement of defined benefit plans	(0.30)	-	-	(0.30)	-	(1.12)
	-Fair valuation of Equity instruments through OCI	-	249.26	-	233.81	-	11.32
	-Income tax relating to above items	-	(10.80)	-	1.65	-	(1.65)
	-Items that will be reclassified to profit or loss						
		(0.30)	238.46	-	235.16	-	8.55
VIII	Total Comprehensive Income for the period/year	122.78	225.31	(8.19)	319.09	31.11	(33.49)
IX	Paid-up equity share capital (Face Value of ₹ 5/- each)	710.62	710.62	710.62	710.62	710.62	710.62
X	Other Equity						304.54
XI	Earnings per share (₹) (not annualised) :						
	(1) Basic (₹)	0.87	(0.10)	(0.06)	0.59	0.22	(0.30)
	(2) Diluted (₹)	0.87	(0.10)	(0.06)	0.59	0.22	(0.30)

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Notes on financial results :

1. The above unaudited financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) notified under Section 133 of the Companies Act, 2013, as amended from time to time.
2. The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of HI-KLASS TRADING & INVESTMENTS LIMITED (the 'Company') at their respective meetings held on 13th February, 2026 . Review under Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended, has been carried out by the Statutory Auditors and have issued an unmodified opinion on the above unaudited financial results.
3. As per the requirement of Ind AS 108, Operating Segments, based on evaluation of financial information for allocation of resources and assessing performance, the Company has identified as single segment, ie., holding and investing with focus on earning income through dividends, interest and gains from investments. Accordingly, there is no separate reportable segment as per the Standard.
4. The figures for the quarters ended 31st December 2025 and 31st December 2024 are the balancing figure between published year to date figures in respect of period ended 31st December 2025 and 31st December 2024 respectively, and year to date published figures upto the end of the second quarter published, which were subject to limited review.
5. Pursuant to the notification issued by the Ministry of Labour and Employment, the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes"), which became effective from 21 November 2025, the Company has reassessed its employee benefit obligations relating to gratuity and leave encashment in accordance with the revised definition of wages. Accordingly, an incremental liability on account of past service cost, in accordance with AS 15 – Employee Benefits, amounting to ₹0.7 lakhs has been charged to the Revenue and Profit and Loss Account for the quarter and nine months ended December 31, 2025. The Company continues to monitor developments relating to the implementation of the New Labour Codes and will review its estimates and assumptions on an ongoing basis.
6. The figures for the previous quarters/year have been regrouped, wherever necessary.

For HI-KLASS TRADING AND INVESTMENT LIMITED

Sanjay
Kumar Jain

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Sanjay Kumar Jain
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Sanjay Kumar Jain
Managing Director
DIN : 00415316

Place: Kolkata
Dated: 13.02.2026