



INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF HI-KLASS TRADING AND INVESTMENTS LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly and the year ended financial results of M/s. Hi-Klass Trading And Investments Limited for the quarter and year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and year ended 31st March, 2026 and the year to date results for the period from 1st April 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issues by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our Opinion is not modified in respect of this matter.

Responsibility of Management and those charged with governance for the Standalone Financial Statements

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding of assets of the company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate and Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidences that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, international omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonable be thought to bear on our independence, and where applicable, related safeguards.

For Biswas Dasgupta Datta And Roy
Chartered Accountants

FRN : 302105E

KAKOLI DE
SARKAR

Digitally signed by
KAKOLI DE SARKAR

(FCA KAKOLI DE SARKAR)

Partner

Membership No : 302910

UDIN:- 26302910URXVGU7816

Place : Kolkata

Dated : 29th May, 2026

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

Phone: (033)4602-0163, 2230-9582, E-mail: bddrkol@gmail.com/bddrkol@yahoo.com

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

HI-KLASS TRADING AND INVESTMENT LIMITED

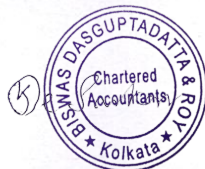
CIN: L51900MH1992PLC066262

Regd Office: 02, Shanti Kutir Building, Shivaji Road, Off M G Road, Kandivali West, Mumbai, Maharashtra, India- 400 067
Website: www-hiklass.co.in ; Tel: 8100121394

Statement of Audited Financial Results for the Quarter and Year Ended 31st March 2026

(₹. In Lakhs)

Sr. No.	Particulars	Quarter ended			Year Ended	
		31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
		Audited (Refer Note 4)	Unaudited	Audited (Refer Note 4)	Audited	Audited
I	Revenue from Operations					
	Interest Income	63.92	41.65	3.96	140.16	4.09
	Fee and Commission Income	-	300.00	-	323.02	14.93
	Dividend income	0.04	0.06	0.10	0.29	0.59
	Net gain on fair value changes	-	-	-	-	-
	Total Revenue from Operations	63.96	341.71	4.06	463.47	19.61
II	Other Income	0.15	-	1.48	0.15	13.28
	Total income	64.11	341.71	5.54	463.62	32.89
III	Expenses					
	Net loss on fair value changes	345.37	21.13	89.31	376.83	26.52
	Finance costs	7.90	20.58	1.47	56.38	1.48
	Employee benefits expense	6.28	4.35	3.30	18.95	10.21
	Depreciation	0.86	0.25	0.14	1.35	0.14
	Other expenses	4.13	66.21	(6.19)	115.63	45.92
	Total expenses	364.54	112.52	88.03	569.14	84.27
IV	Profit/(Loss) before tax	(300.43)	229.19	(82.49)	(105.52)	(51.38)
V	Tax expense					
	Current Tax	(42.69)	111.69	-	69.00	-
	Deferred Tax	(32.70)	(5.58)	(9.34)	(33.41)	(9.34)
	Tax Adjustment in respect of earlier years	7.09	-	-	7.09	-
	Total Tax Expenses	(68.30)	106.11	(9.34)	42.68	(9.34)
VI	Profit / (Loss) for the period/year	(232.13)	123.08	(73.15)	(148.20)	(42.04)
VII	Other Comprehensive Income (OCI)					
	-Items that will not be reclassified to profit or loss					
	-Remeasurement of defined benefit plans	(0.08)	(0.30)	(1.12)	(0.38)	(1.12)
	-Fair valuation of Equity instruments through OCI	-	-	11.32	233.81	11.32
	-Income tax relating to above items	-	-	(1.65)	1.65	(1.65)
	-Items that will be reclassified to profit or loss	(0.08)	(0.30)	8.55	235.08	8.55
VIII	Total Comprehensive Income for the period/year	(232.21)	122.78	(64.60)	86.88	(33.49)
IX	Weighted average number of equity shares outstanding (₹5 face value per share)	1,217.50	710.62	710.62	835.40	710.62
X	Other Equity	-	-	-	3,582.93	304.54
XI	Earnings per share (₹) (not annualised) :					
	(1) Basic (₹)	(0.95)	0.87	(0.51)	(0.89)	(0.30)
	(2) Diluted (₹)	(0.95)	0.87	(0.51)	(0.89)	(0.30)



HIKLASS TRADING & INVESTMENT LTD.

Sanjay K. Saini

Director

HI-KLASS TRADING AND INVESTMENT LIMITED

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Statement of Assets and Liabilities

	(₹ Lakhs)	
	As at 31 March 2026 Audited	As at 31 March 2025 Audited
ASSETS		
Financial Assets		
(a) Cash and cash equivalents	19.24	55.74
(b) Loans	2,954.32	432.83
(c) Investments	2,242.58	747.59
(d) Other financial assets	41.36	100.43
	<u>5,257.50</u>	<u>1,336.59</u>
Non-financial Assets		
(a) Current tax assets (net)	44.24	4.36
(b) Property, plant and equipment	4.47	4.86
(c) Deferred tax assets (net)	42.75	7.70
(d) Other non financial assets	9.15	-
	<u>100.61</u>	<u>16.92</u>
Total Assets	<u><u>5,358.11</u></u>	<u><u>1,353.51</u></u>
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
(a) Borrowings (other than debt securities)	52.37	335.44
(b) Other financial liabilities	1.81	0.94
	<u>54.18</u>	<u>336.38</u>
Non-Financial Liabilities		
(a) Provision	2.34	1.38
(b) Other non-financial liabilities	1.85	0.59
	<u>4.19</u>	<u>1.97</u>
Equity		
(a) Equity share capital	1,510.87	710.62
(b) Other equity	3,582.93	304.54
(c) Money received against share warrants	205.94	-
	<u>5,299.74</u>	<u>1,015.16</u>
Total Liabilities and Equity	<u><u>5,358.11</u></u>	<u><u>1,353.51</u></u>



HIKLASS TRADING & INVESTMENT LTD.

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Director

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Statement of Cash Flows

	(₹ Lakhs)	
	Year ended 31 March 2026 Audited	Year ended 31 March 2025 Audited
A. Cash flow from operating activities		
Profit before tax	(105.52)	(51.38)
Adjustments for:		
Depreciation	1.35	0.14
Interest Income on Income Tax Refund	(0.15)	(0.01)
Operating profit before working capital changes	(104.32)	(51.25)
Adjustments for changes in working capital		
(Increase)/decrease in Other financial assets	59.08	(94.20)
(Increase)/decrease in Other non financial assets	(9.15)	-
Increase / (decrease) in Other financial liabilities	0.87	(0.25)
Increase / (decrease) in Provisions	0.58	0.25
Increase / (decrease) in Other non financial liabilities	1.26	0.36
Cash generated from operating activities	(51.68)	(145.09)
Income tax paid (net of refunds)	(115.97)	(3.90)
Net cash generated from operating activities	(A) (167.65)	(148.99)
B. Cash flow from investing activities		
Purchase of Property, plant and equipment	(0.96)	(5.00)
Increase in Loans	(2521.49)	(433.99)
Changes in value of investments (Net)	(1261.27)	(493.55)
Net cash used in investing activities	(B) (3,783.72)	(932.54)
C. Cash flow from financing activities		
Proceeds from Issue of Shares	4197.69	800.00
Increase in Borrowings	(283.07)	335.44
Net cash generated from / (used in) financing activities	(C) 3914.62	1135.44
Net increase / (decrease) in cash and cash equivalents	(A+B+C) (36.74)	53.91
Cash and cash equivalents as at beginning of the year	55.74	1.83
Cash and cash equivalents as at end of the year	19.00	55.74

HIKLASS TRADING & INVESTMENT LTD.

Omjay K. Jain

Director



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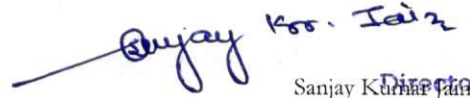
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Notes on financial results :

1. The above audited 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 audited 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 29th May, 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 audited 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 quarter ended 31st March, 2026 and quarter ended 31st March, 2025 are the balancing figures between the published year to date figures in respect of year ended 31st March, 2026 and 31st March, 2025 respectively and published figures upto the end of the third quarter of current year/ previous year, which were subject to limited review
5. The figures for the previous quarters/year have been regrouped, wherever necessary.

For HI-KLASS TRADING AND INVESTMENT LIMITED
HIKLASS TRADING & INVESTMENT LTD.



Sanjay Kumar Jain
Managing Director
DIN : 00415316

Place: Kolkata
Dated: 29.05.2026

