

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 14, 2026

To,
The Secretary, Listing Department
BSE Limited
P. J. Towers, 1st Floor
Dalal Street
Mumbai – 400 001
Maharashtra, India

Ref: **Scrip Code in BSE - 542332**

Sub: Submission of Newspaper Publication for Un-Audited Financial Results for the third Quarter Ended December 31, 2025.

Dear Sir/Madam,

Pursuant to **Regulation 47** of the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, please find enclosed herewith copies of the newspaper advertisements published for the **un-Audited Financial Results for the third Quarter Ended December 31, 2025**, which were approved by the Board of Directors at its meeting held on 13-02-2026.

The said financial results were published in the following newspapers on **February 14, 2026**.

1. **Financial Express** – English (National Daily)
2. **Pratahkal** – Marathi (Regional Daily- Mumbai)

You are requested to kindly take the same on record.

Thanking You,

Yours Faithfully,

For HI-KLASS TRADING AND INVESTMENT LIMITED

Sanjay
Kumar Jain


Digitally signed by
Sanjay Kumar Jain
Date: 2026.02.14
13:12:06 +05'30'

Sanjay Kumar Jain
Managing Director
Din: 00415316

VADILAL DAIRY INTERNATIONAL LTD.

Registered Office : Plot No.M-13.MIDC Ind. Area,Tarapur,Boisar, Maharashtra,Thane-401506

T: 022-26252535; CIN: L15200MH1997PLC107525

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON
31/12/2025

Sl. No.	Particulars	₹ in Lacs)			
		Quarter Ended		Year Ended	
		31.12.2025 unaudited	30.09.2025 unaudited	31.12.2024 unaudited	31.03.2025 (Audited)
1	Total Income from Operation	398.1	285.23	459.1	2708.68
2	Net Profit for the period (before Tax, Exceptional and Extraordinary items)	-71.14	-236.16	-134.37	-104.23
3	Profit before Extraordinary items and Tax	-71.14	-236.16	-134.37	-104.23
4	Net Profit for the period after tax (after Exceptional and Extraordinary items)	-77.2	-233.91	-110.41	-88.87
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	-86.90	-227.68	-107.03	-86.61
6	Paid -Up Equity Share Capital (Face Value Rs. 10 Each)	319.42	319.42	319.42	319.42
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	NA	NA	NA	NA
XIX	Earnings Per Equity Share (1) Basic (2) Diluted	-2.42	-7.32	-3.46	-2.78
		-2.42	-7.32	-3.46	-2.78

NOTES:
1) The above financial results have been reviewed by the Audit Committee at its meeting held on 13th February, 2026 and the same have been approved and taken on record by the Board of Directors at their meeting held on the same date and the statutory auditors have carried out its limited review.
2) Considering the seasonal nature of business i.e. Ice cream whereby revenues do not necessarily accrue evenly over the year, the results of the quarter may not be representative of the results for the year.
3) The Company operates within a single business segment which constitutes manufacture & sell of ice cream and frozen desserts. As such company's business falls under the single business segment in context of Ind AS 108- Operating Segments.
4) The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
5) The results have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the companies Rules2015, as amended from time to time.

For Vadilal Dairy International Limited

Sd/-
Shallesh R. Gandhi
Managing Director
DIN:01963172

Place : Mumbai

Date : 13th February, 2026

HI-KLASS TRADING AND INVESTMENT LIMITED

Regd. Off.: 02, Shanti Kuit Building, Shivaji Road, Off M G Road, Kandivali West, Mumbai - 400087

Tel.: 8100121394, Email: info@hiklass.co.in; CIN- L51900MH1992PLC066262

EXTRACT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2025

Particulars	(Figures in Lacs)					
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figure for current period	Year to date figure for the previous year ended	Year ended
	31/12/2025 (Unaudited)	30/09/2025 (Unaudited)	31/12/2024 (Unaudited)	31/12/2025 (Unaudited)	31/12/2024 (Unaudited)	31/03/2025 (Audited)
1. Total Income from Operations	341.71	45.06	24.59	399.51	90.14	32.89
2. Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	229.19	-7.73	-8.19	194.91	31.11	-51.38
3. Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	229.19	-7.73	-8.19	194.91	31.11	-51.38
4. Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	123.08	-13.15	-8.19	83.93	31.11	-42.04
5. Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	122.78	225.31	-8.91	319.09	31.11	-33.49
6. Equity Share Capital	710.62	710.62	710.62	710.62	710.62	710.62
7. Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year						
8. Earnings Per Share (of Rs. 5/- each) (for continuing and discontinued operations) - (1) Basic: (2) Diluted:	0.87	-0.10	-0.06	0.59	0.22	-0.30
9. Earnings Per Share (of Rs. 5/- each) (for continuing and discontinued operations) - (1) Basic: (2) Diluted:	0.87	-0.10	-0.06	0.59	0.22	-0.30

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 adopted a single segment, based on investing with focus on earning income through dividends, interest and gains from investments. Accordingly, there is no multiple 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, 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 Disputes Code- 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Codes have been made effective from November 21, 2025. The Company has evaluated the potential impact of the New Labour Codes based on the provisions enacted to date. Based on management's assessment, no significant financial impact is expected and, accordingly, no material adjustment has been recognised in the financial statements. The impact of the related rules will be assessed and accounted for, if required.
6. These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder ("Ind AS") and other accounting principles generally accepted in India, to the extent applicable.
7. The unaudited financial result for the quarter ended December 31, 2025 are not indicative of full year's performance due to the seasonal nature of Indian Hotel Industry.
8. The Company operates in single business segment only i.e. Hospitality.
9. The figures of previous year / periods has been regrouped / rearranged wherever necessary to conform the current period presentation.
10. The unaudited financial result will be available on the company's website "www.usaascot.com"

For Hi-Klass Trading and Investment Limited
Sd/- Sanjay Kumar Jain
Managing Director (DIN: 00415316)Place: Mumbai
Date: 13.02.2026

MMP INDUSTRIES LIMITED

Registered Office : 211 Shrimohini, 345-Kingsway Nagpur - 440001, MH-IN

CIN NO.:L32300MH1973PLC030813 | Web site : www.mmpil.com



Extract Of Financial Results For The Quarter and Nine Month Ended 31st December ,2025

(₹ in Lakhs)

Sr. No.	Particulars	Standalone			Consolidated								
		Quarter Ended		Nine Month Ended	Year Ended	Quarter Ended		Nine Month Ended	Year Ended				
		31/12/2025 (Unaudited)	30/09/2025 (Unaudited)	31/12/2024 (Unaudited)	31/12/2024 (Unaudited)	31/03/2025 (Audited)	31/12/2025 (Unaudited)	30/09/2025 (Unaudited)	31/12/2024 (Unaudited)	31/03/2025 (Audited)			
1	Total income from operations	20281.48	18725.09	16838.89	57331.94	46873.51	69185.99	20389.67	18822.39	16874.87	57577.82	46977.57	69290.62
2	Net profit for the period before tax	1,319.49	812.19	1,181.59	2,932.36	3,200.54	4,561.23	1,437.95	886.91	1,387.99	1,548.20	3,677.97	5,111.16
3	Net profit for the period after tax	981.42	602.68	878.75	885.31	2323.79	3334.13	1,141.90	700.83	1,085.15	1,301.59	2,801.22	3,887.54
4	Total comprehensive income for the period (comprising profit for the period (after tax) and other comprehensive income (after tax))	974.50	598.01	882.12	869.05	2333.89	3310.29	1,055.54	679.86	1,000.63	1,284.12	3011.1	3831.13
5	Paid-up Equity Share Capital	2,540.26	2,540.26	2,540.26	2,540.26	2,540.26	2,540.26	2,540.26	2,540.26	2,540.26	2,540.26	2,540.26	2,540.26
6	Other Equity												29,803.94
7	Earning Per Share (of '10 each) (Not annualised)												
8	Basic	3.86	2.37	3.46	3.49	9.15	13.13	4.50	2.76	4.27	5.12	11.03	15.30
9	Diluted	-	-	-	-	-	-	-	-	-	-	-	-

The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular 5th July, 2016. The full format of the Quarterly/Annual Financial Results are available on the websites of the Stock Exchange(s) National Stock Exchange of India Limited (www.nseindia.com) and the Company (www.mmpil.com).The above results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 13th February 2026.

For MMP Industries Limited
ARUN BHANDARI
Managing Director
DIN No. 00008901



BALGOPAL COMMERCIAL LIMITED

CIN: L43299MH1982PLC368610, Email: info@bcommercial.org/ Website: www.bcommercial.org

Flat No. 901, 9th Floor, Crescent Royale, CTS No. 720 / 42-46, Oshiwara Village, Andheri (West), Near VIP Plaza, Off New Link Road, Mumbai – 400053,

EXTRACT OF THE STANDALONE & CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED ON 31ST DECEMBER,

ગુજરાત 'બલ્ક ફ્રાયડે'! સેન્સેક્સ ૧૦૦૦ હુન અધિક અંકાંની કોસલા; ગુંતવણુકદારાંચે લાખો કોટી સ્વાહા

નવી દિલ્હી, દિ. ૧૨ (વૃત્તસંસ્થા) : જાતિવિભાગીની બાજારાતીલ નકારાત્મક સંકેત આણિ આનંદી કંપન્યાંચા શેરાસમયે જ્ઞાનેન્દ્રા તુફાન વિકિર્મુને શુક્રવારી ભારતીય શેંઅર બાજારાત હાફારકાર પાછાળા મિલાલા. સત્રાચા સુરૂઆતાપસુનચ વિકોચા દવાવ રહિલ્યાને ગુંતવણુકદારાંચે પરંગ પરમલી. વ્યક્તાચા શેવટી મુંબડ શેંઅર બાજારાચિર્દેશાંક સેન્સેક્સ ૧૦૪૮.૧૬ અંકાંની કોસલુન ૮૨.૬૨.૭૬ વર બંદ જાતા. તર રાષ્ટ્રીય શેંઅર બાજારાચા નિફટી ૩૨૬.૧ અંકાંની ઘસરસુન ૨૫.૪૭.૧.૧૦ ચા પાત્રલીંક શિશ્વાલા. ઘસરણીંચે વૈશિષ્ટ્ય મહણે કેવળ આયતીચ નવે, તર જવલ્યાપસ



સર્વચ ક્ષેત્રાતીલ શેરાસમયે મોટી વિકો જાલી. સવારિક ફટકા ઉર્જા, ધ્યાત આણિ રિઅલ્ટી નિર્દેશાંકા ૨ તે ૩ ટક્કવાંની મોટી ઘણી નોંદવારી ગેલી. ઇત્ત ક્ષેત્રાત આયતી, એકસામણીં, ટેલિકોમ, આંટો આણિ પંવર ઇંડેસ્માંચ્યે ૧ ટક્કવાંની અધિક ઘસરણ જાલી. બ્રોડર માર્કેટમાંચ્યે ગુંતવણુકદારાંની હાત આખડાણ ઘેલાલાને મિડકેપ આણિ સ્મોન્ટાંકેપ નિર્દેશાંક ૨ ટક્કવાંની ખાલી આલે.

સેસેક્સમથી ૩૦ પૈકે ૨૮ કંપન્યાંચે શેંઅસ લાલ નિશાનાંચે (લોટાચા) બંદ જાલી. સવારિક નુકસાન હિડાલ્કો, હિદુશન યુનિલિંકર, અદાની એંટ્રાયાલેસ આણિ ઓનન્જીસોચે જાલે. તર યા પડજીતીની હાત આખડાણ ઘેલાલાને મિડકેપ આણિ સ્મોન્ટાંકેપ નિર્દેશાંક ૨ ટક્કવાંની ખાલી આલે.

બજાર ફાયનાન્સ, સ્ટેટ બંચ ઑફ ઇંડિયા, આયશર મોર્ટસ આણિસ્પલા યાંની હિરસ્ટા નિશાનાંચે બંદ હોત ગુંતવણુકદારાંના થેડા દિલાસ દિલા. શેંઅર બાજારાતીલ પડજીતીચા વરિણમાં ચલનાચા મૂલ્યાંકરણ હિસુન આલા. અમેરિકન ડાલુરચ્યા તુલનને ભારતીય રૂપયા ૩ પૈશાંની કમકુંબત હોઊન ૧૦.૬૪ વર બંદ જાલી. પરકોઈ બાજારાત ડાલુર મજબૂત જાલ્યાને આણિ પેસે કાદું ધેત આહેં.

ભારતીય શેંઅર બાજારાતીલ નકારાત્મક ટ્રેડમુલે રૂપયાવર દબાવ વાઢાલા. શ્ક્રુવારી રૂપયા ૧૦.૬૯ વર ઉચ્ચલા આણિ દિવસાત ત્યા ૧૦.૭૯ ચા નોંદીની પાતાલાની સ્પર્ધ કેલા. અમેરિકેટાલ ડાલુર આણિ વાઢાય બાજારાચા ત્યાજાતિક ગુંતવણુકદાર ઉદ્વાન્યુખ બાજારાંઠેમધુન ચિંતાએટું જાગતિક ગુંતવણુકદાર ઉદ્વાન્યુખ બાજારાંઠેમધુન પેસે કાદું ધેત આહેં.

IndiaNivesh Limited

Regd off: 1703, 17th Floor, Lodha Supremus, Senapati Bapat Marg, Lower Parel, Mumbai - 400013
CIN: L99500MH1931PLC001493, Tel No.: 62406240, Fax: 62406241, Email: indianivesh@indianivesh.in, Website: www.indianivesh.in

Extracts of Statement of Un-Audited Financial Results for the Third Quarter and Nine Month Ended December 31, 2025

Sr. No.	Particulars	Standalone			Consolidated								
		Quarter Ended		Nine Month Ended	Year Ended	Quarter Ended		Nine Month Ended	Year Ended	Quarter Ended			
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Mar-25		
1	Total income from operations (net)	215.43	32.43	101.2	280.48	330.77	374.79	251.25	72.43	113.55	388.21	575.34	653.40
2	Net Profit / (Loss) for the period from ordinary activities (Before Tax, Exceptional and / or Extraordinary items)	211.91	8.2	98.09	245.75	319.15	-623.00	180.51	-13.53	56.13	180.88	401.18	571.70
3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extraordinary items)	211.91	8.2	98.09	245.75	319.15	-623.00	180.51	-13.53	56.13	180.88	401.18	571.70
4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extraordinary items)	203.77	0.07	88.01	221.31	290.98	-660.48	182.04	97.38	70.85	184.37	426.93	638.71
5	Total Comprehensive Income for the period [(Comprising profit or (loss) for the period (after tax) and other Comprehensive income (after tax)]	203.77	0.06	88.01	221.31	290.98	-660.48	181.15	98.05	76.58	185.62	435.19	635.78
6	Paidup Equity Share Capital (Face Value Rs. 1/- per share)	377.5	377.5	377.5	377.5	377.5	377.5	377.5	377.5	377.5	377.5	377.50	
7	Reserves(excluding revaluation reserve)	NA	NA	NA	-5,373.93	-4,643.79	-5,595.24	NA	NA	NA	-4,242.02	-3,356.65	4,427.63
8	Earnings per share (Basic and Diluted) (of Rs. 1/- each) (*not annualised for the quarters)	0.54	0.00	0.23	0.59	0.77	-1.75	0.48	0.26	0.19	0.49	1.13	-1.69

Notes : Standalone

1. The above results of the Company for the quarter ended and Nine Month ended 31st December 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th February 2026.

2. i. a) The Company had an outstanding principal loan of Rs. 60.00 crores. Interest amounting to Rs. 11.07 crores was provided and paid up to 31st March 2022. Subsequently interest was waived off at the each year end till 31st March 2024 based on mutual agreement. Based on the above waiver, interest was not provided in quarterly results upto 31st December 2024. However, at the year end 31st March 2025, the Company did not receive any waiver for the and accordingly interest has been provided at the rate of 7.15 % at negotiated rate for the full year. Interest of Rs. 1.11 crore and 3.29 crore for the quarter and Nine Month ended December 2025 is not provided as per negotiated terms of loan, had the interest been provided on principal outstanding as per the negotiated rate of interest, finance cost, loss and liabilities would have been higher by Rs 1.11 crore and 3.29 crore for the quarter and nine month ended December 2025 Respectively and reserves and surplus would have been lower by Rs 1.11 Crore and 3.29 Crore for the quarter and nine month ended December 2025 respectively

ii. Also another loan outstanding principal of Rs. 72.55 crores. No interest was provided in the quarterly results as being the terms and conditions were under negotiation upto nine months ended 31st December 2024. However, in the previous quarter ended 31st March 2025, the Company have negotiated the terms of the interest and payment with the lender and accordingly interest has been provided at the rate of 9% for the full Financial year. Interest of Rs. 1.70 crores and 4.61 Crores for the quarter and nine month ended December 2025 respectively is not provided as per negotiated rate of loan, had the interest been provided on principal outstanding as per the negotiated rate of interest, finance cost, loss and liabilities would have been higher by 1.70 Cr and 4.61 for the quarter and nine month ended December 2025 respectively and profit for the quarter and reserves and surplus would have been lower by Rs.1.70 crores and 4.61 crores for the quarter & Nine Month ended December 2025 respectively

3. During FY 22-23 year, the one of the major wholly owned subsidiary company viz. IndiaNivesh Shares and Securities Private Limited (INSSPL) - has restored its trading terminals on NSE Cash Segment w.e.f. April 18, 2022. Vida SAT passed an order dated March 7, 2022 granting a stay on the impugned order of the NSE's Member & Core Settlement Guarantee Fund Committee (MCSGFC). However approval of Bombay Stock Exchange is still pending. Standalone and Consolidated network of the Company is eroded. Directors/Management of the Company will induce the funds and as when required to meet its various cost and losses and the company will able to meet its obligation in future course of business and also short-term borrowings has been utilized for the long-term investment cost amounting to Rs 72,99,041.54 (Rs. In Hundreds) and fair Value Rs. 77,27,39.46 (Rs. In Hundreds) as per standalone financial statements

4. The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard and Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

5. The segment reporting of the Company has been prepared in accordance with Ind AS - 108 on "Operating Segment" (Refer - Annexure 1)

6. Pursuant to Regulation 33 of the SEBI (Listing and Other Discloser Requirement) Regulation 2015 (as amended), the standalone results of the Company are available on the website of the Company www.indianivesh.in & on the website of BSE www.bseindia.com.

7. Corresponding figures of the previous periods / year have been regrouped or rearranged, wherever considered necessary.

Notes : Consolidated

1. The above results of the Company for the quarter and Nine Month ended on 31st December 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th February 2026.

2. i. a) The Company had an outstanding principal loan of Rs. 60.00 crores. Interest amounting to Rs. 11.07 crores was provided and paid up to 31st March 2022. Subsequently interest was waived off at the each year end till 31st March 2024 based on mutual agreement. Based on the above waiver, interest was not provided in quarterly results upto 31st December 2024. However, at the year end 31st March 2025, the Company did not receive any waiver for the and accordingly interest has been provided at the rate of 7.15 % at negotiated rate for the full year. Interest of Rs. 1.11 crore and 3.29 crore for the quarter and Nine Month ended December 2025 is not provided as per negotiated terms of loan, had the interest been provided on principal outstanding as per the negotiated rate of interest, finance cost, loss and liabilities would have been higher by Rs 1.11 crore and 3.29 crore for the quarter and nine month ended December 2025 Respectively and reserves and surplus would have been lower by Rs 1.11 Crore and 3.29 Crore for the quarter and nine month ended December 2025 respectively

ii. Also another loan outstanding principal of Rs. 72.55 crores. No interest was provided in the quarterly results as being the terms and conditions were under negotiation upto nine months ended 31st December 2024. However, in the previous quarter ended 31st March 2025, the Company have negotiated the terms of the interest and payment with the lender and accordingly interest has been provided at the rate of 9% for the full Financial year. Interest of Rs. 1.70 crores and 4.61 Crores for the quarter and nine month ended December 2025 respectively is not provided as per negotiated rate of loan, had the interest been provided on principal outstanding as per the negotiated rate of interest, finance cost, loss and liabilities would have been higher by 1.70 Cr and 4.61 for the quarter and nine month ended December 2025 respectively and profit for the quarter and reserves and surplus would have been lower by Rs.1.70 crores and 4.61 crores for the quarter & Nine Month ended December 2025 respectively

3. During FY 22-23