

# 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](http://www.hiklass.co.in)

Contact: 8100121394, Email ID: [info@hiklass.co.in](mailto:info@hiklass.co.in)

May 29, 2025

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: Outcome of Board Meeting**

Dear Sir/Madam,

We wish to inform you that the Board of directors of the Company at its meeting held on Thursday, the 29th day of May at 03.00 P.M at the corporate office 8/1/2, Dr. U.N. Bramhachari Street, 3<sup>rd</sup> Floor, Kolkata- 700 017 inter-alia, have taken on record and approved the following businesses:

1. Audited Financial Results for the Quarter and Year ended 31st March, 2025, pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

Pursuant to regulation 33 read with regulation 30(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2025 (including Statement of Assets & Liabilities and Cash Flow Statement) as approved by the Board of Directors in its Meeting held on 29th May, 2025, along with a Declaration for Audit Report with unmodified opinion and the Statutory Auditor's Report for the said period.

2. Pursuant to the recommendation of the Audit Committee, the Board approved the appointment of Mrs. Prachi Todi, Practicing Company Secretary (Membership No. A53022), as the **Secretarial Auditor** of the Company for conducting the Secretarial Audit for a term of five financial years commencing from the financial year 2025-2026, for approval of the shareholders, at the AGM. as required under Section 204 of the Companies Act, 2013. A brief profile of the Secretarial Auditor is provided hereunder in the **Annexure-I**.

The Board Meeting commenced at **03:00 PM** and concluded at **05:00 PM**.

Thanking You,

Yours Faithfully,

**For HI-KLASS TRADING AND INVESTMENT LIMITED**

  
  
Neha Kedia  
(Company Secretary)

ACS No. – 36732

**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 31<sup>st</sup> March, 2025 and the year to date results for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025, 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 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 31<sup>st</sup> March, 2025 and the year to date results for the period from 1<sup>st</sup> April 2024 to 31<sup>st</sup> March, 2025.

**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.

**Management's Responsibilities for the Standalone Financial Results**

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, intentional 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 reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For Biswas Dasgupta Datta & Roy**

**Chartered Accountants**

**FRN: 302105E**

**KAKOLI DE  
SARKAR**



**(FCA KAKOLI DE SARKAR)**

**Partner**

**Membership No: 302910**

**UDIN:- 25302910BMNUXM6502**

**Place : Kolkata**

**Dated : 29<sup>th</sup> May 2025**

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**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](mailto:bddrkol@gmail.com)/[bddrkol@yahoo.com](mailto:bddrkol@yahoo.com)**

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

**HI-KLASS TRADING & INVESTMENTS LIMITED**

CIN: L51900MH1992PLC066262

Regd Office: 02, Shanti Kutir Building, Shivaji Road, Off M G Road., Kandivali West, Mumbai, Maharashtra, India, 400067

Website: www.hiklass.co.in ; Tel: 8100121394

**Statement of Standalone Audited Financial Results for the Quarter and Year Ended 31st March, 2025**

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31st March 2025	31st December 2024	31st March 2024	31st March 2025	31st March 2024
		Audited (Refer Note 5)	Unaudited	Audited (Refer Note 5)	Audited	Audited
I	<b>Revenue from operations</b>					
	Interest income	3.96	0.13	0.92	4.09	4.88
	Dividend income	0.10	0.12	-	0.59	-
	Net gain on fair value changes	-	4.68	13.57	-	14.09
	<b>Total Revenue from operations</b>	<b>4.06</b>	<b>4.93</b>	<b>14.49</b>	<b>4.68</b>	<b>18.97</b>
II	<b>Other income</b>	<b>1.48</b>	<b>19.66</b>	<b>-</b>	<b>28.21</b>	<b>0.96</b>
	<b>Total Income</b>	<b>5.54</b>	<b>24.59</b>	<b>14.49</b>	<b>32.89</b>	<b>19.93</b>
III	<b>Expenses</b>					
	Net loss on fair value changes	89.31	-	-	26.52	-
	Finance Cost	1.47	-	0.01	1.48	0.01
	Employee benefits expenses	3.30	2.59	1.13	10.21	5.47
	Depreciation	0.14	-	-	0.14	-
	Other expenses	(6.19)	30.19	9.60	45.92	132.33
	<b>Total Expenses</b>	<b>88.03</b>	<b>32.78</b>	<b>10.74</b>	<b>84.27</b>	<b>137.81</b>
IV	<b>Profit/(loss) before tax</b>	<b>(82.49)</b>	<b>(8.19)</b>	<b>3.75</b>	<b>(51.38)</b>	<b>(117.88)</b>
V	<b>Tax expense</b>					
	Current tax	-	-	-	-	-
	Deferred tax	(9.34)	-	-	(9.34)	-
	Tax adjustments in respect of earlier years	-	-	-	-	0.09
	<b>Total Tax expense</b>	<b>(9.34)</b>	<b>-</b>	<b>-</b>	<b>(9.34)</b>	<b>0.09</b>
VI	<b>Profit/(loss) for the period/year</b>	<b>(73.15)</b>	<b>(8.19)</b>	<b>3.75</b>	<b>(42.04)</b>	<b>(117.97)</b>
VII	<b>Other Comprehensive Income (OCI)</b>					
	<b>-Items that will not be reclassified to profit or loss</b>					
	- Remeasurement of defined benefit plans	(1.12)	-	-	(1.12)	-
	- Fair valuation of Equity instruments through OCI	11.32	-	-	11.32	-
	- Income tax relating to above items	(1.65)	-	-	(1.65)	-
	<b>-Items that will be reclassified to profit or loss</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Other Comprehensive Income</b>	<b>8.55</b>	<b>-</b>	<b>-</b>	<b>8.55</b>	<b>-</b>
VIII	<b>Total Comprehensive Income for the period/year</b>	<b>(64.60)</b>	<b>(8.19)</b>	<b>3.75</b>	<b>(33.49)</b>	<b>(117.97)</b>
IX	Paid-up Equity Share Capital (Face Value of ₹ 10 each)	710.62	710.62	310.62	710.62	310.62
X	Other Equity				304.54	(61.96)
XI	<b>Earnings per Equity share (₹) (not annualised) :</b>					
	(1) Basic (₹)	(0.51)	(0.06)	0.06	(0.30)	(1.90)
	(2) Diluted (₹)	(0.51)	(0.06)	0.06	(0.30)	(1.90)



HI-KLASS TRADING AND INVESTMENTS LIMITED

*Sanjay K. Saini*

**Director**

**HI-KLASS TRADING & INVESTMENTS LIMITED**

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**Standalone Statement of Assets and Liabilities**

	(₹ Lakhs)	
	As at 31st March 2025	As at 31st March 2024
	<u>Audited</u>	<u>Audited</u>
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and cash equivalents	55.74	1.82
Loans	438.99	5.00
Investments	747.59	242.71
Other financial assets	94.27	0.07
	<u>1,336.59</u>	<u>249.60</u>
<b>Non-financial Assets</b>		
Current tax assets (net)	4.36	0.48
Property, plant and equipment	4.86	-
Deferred tax assets (net)	7.70	-
	<u>16.92</u>	<u>0.48</u>
<b>Total Assets</b>	<u><u>1,353.51</u></u>	<u><u>250.08</u></u>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>		
Borrowings (other than debt securities)	335.44	-
Other financial liabilities	0.94	1.19
	<u>336.38</u>	<u>1.19</u>
<b>Non-Financial Liabilities</b>		
Provisions	1.38	-
Other non-financial liabilities	0.59	0.23
	<u>1.97</u>	<u>0.23</u>
<b>Equity</b>		
Equity share capital	710.62	310.62
Other equity	304.54	(61.96)
	<u>1,015.16</u>	<u>248.66</u>
<b>Total Liabilities and Equity</b>	<u><u>1,353.51</u></u>	<u><u>250.08</u></u>

**HI-KLASS TRADING AND INVESTMENT LIMITED**

*Anujay K. Saini*  
**Director**





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**Standalone Statement of Cash Flows**

		(₹ Lakhs)
	Year ended 31st March 2025 Audited	Year ended 31st March 2024 Audited
<b>A. Cash flows from operating activities</b>		
Profit before tax	(51.38)	(117.88)
Adjustment for :		
Depreciation	0.14	-
Impairment on financial instruments	-	(0.01)
<b>Operating profit before working capital changes</b>	<b>(51.24)</b>	<b>(117.89)</b>
<b>Adjustments for changes in working capital</b>		
(Increase)/decrease in other financial assets	(94.20)	(0.03)
Increase / (decrease) in other financial liabilities	(0.25)	0.16
Increase / (decrease) in provisions	0.25	121.33
Increase / (decrease) in other non-financial liabilities	0.36	-
<b>Cash generated from/(used in) operating activities</b>	<b>(145.08)</b>	<b>3.57</b>
Income tax paid (net of refunds)	(3.90)	(0.09)
<b>Net cash generated from/(used in) operating activities</b>	<b>(A) (148.98)</b>	<b>3.48</b>
<b>B. Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(5.00)	-
Increase in Loans	(433.99)	56.29
Net Changes in Investment	(493.55)	(60.62)
<b>Net cash generated from/(used in) investing activities</b>	<b>(B) (932.54)</b>	<b>(4.33)</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from Issue of Shares	800.00	-
Increase in Borrowings	335.44	-
<b>Net cash generated from/(used in) financing activities</b>	<b>(C) 1,135.44</b>	<b>-</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(A+B+C) 53.92</b>	<b>(0.85)</b>
Cash and cash equivalents as at beginning of the year	1.82	2.67
Cash and cash equivalents as at end of the year	<b>55.74</b>	<b>1.82</b>

(Note : The above Standalone Statement of Cash Flows has been prepared under the Indirect Method as set out in Ind AS 7, *Statement of Cash Flows*.)



HI-KLASS TRADING AND INVESTMENT LIMITED

*Sanjay K. Jain*  
Director

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**Notes on audited Standalone financial results :**

1. The above audited standalone 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, 2025. 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 standalone 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, i.e., 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, 2025 and quarter ended 31st March, 2024 are the balancing figures between the published year to date figures in respect of year ended 31st March, 2025 and 31st March, 2024 respectively and published figures upto the end of the third quarter of current year/previous year, which were subject to limited review.
5. Amount shown as ₹ 0.00 represents amount below ₹ 500 (Rupees Five Hundred).
6. The figures for the previous quarters/year have been regrouped, wherever necessary.

**For HI-KLASS TRADING & INVESTMENTS LIMITED**

**HI-KLASS TRADING AND INVESTMENT LIMITED**

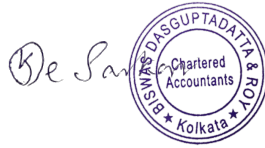
*Sanjay Kumar Jain*

**Director**

Sanjay Kumar Jain  
Managing Director  
DIN : 00415316

Place: Kolkata

Dated: 29th May, 2025



# HI-KLASS TRADING AND INVESTMENT LIMITED

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Required disclosures/details in respect of Changes in the Directors pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), read with SEBI Circular No.CIR/CFD/CMD/4/2015 dated September 9, 2015

Annexure – I

## Appointment of Secretarial Auditor of the Company

Disclosure Requirement	Details
Name of the Auditor	Mrs. Prachi Todi
Reason of change viz. appointment, <del>resignation, removal, death or otherwise</del>	Appointment as Secretarial Auditor.
Date of Appointment & Term	Appointed on May 29, 2025 for a term of five financial years commencing from the financial year 2025-2026.
Brief Profile	Mrs. Prachi Todi a BCom Graduate, a qualified CS and a LLB. She is a Practicing Company Secretary, having a working experience of 10 years. With her core expertise and knowledge, she is rendering services in the field of Corporate Law, Securities Law and other Allied Laws.
Disclosure of Relationships	Mrs. Prachi Todi is not related to any Director or Key Managerial Personnel of the Company





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Contact: 8100121394, Email ID: [info@hiklass.co.in](mailto:info@hiklass.co.in)

May 29, 2025

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

Scrip Code in BSE: 542332

**Sub:** Declaration with respect to Audit Report with unmodified opinion to the Annual Audited Standalone Financial Results for the financial year ended March 31, 2025

Dear Sir / Madam

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) we hereby declare that the Statutory Auditors of the Company, M/s. Biswas Dasgupta Datta and Roy. Chartered Accountants, FRN : 302105E FCA Kakoli De Sarkar (Partner) M.No. (302910) did not expressed any modified opinion/audit qualification or any other observations on Standalone Audited Financial Results for the financial year ended on March 31, 2025 approved at the Board Meeting held today i.e. 29<sup>th</sup> May, 2025.

We request you to take the same on record

Thanking You,

Yours Faithfully,

For Hi-Klass Trading and Investment Ltd

HI-KLASS TRADING AND INVESTMENT LIMITED



Sanjay Kumar Jain  
Director  
Din No: 00415316



Deepak Jhunhunwala  
Chief Financial Officer