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

October 28, 2025

BSE Limited
P.J. Towers, 1st Floor,
Dalal Street,
Mumbai – 400 001

Scrip Code in BSE: 542332

Sub: Outcome of Board Meeting held on October 28, 2025 pursuant to Regulation 30 and 33 of the SEBI (LODR) Regulations, 2015

Ref: Submission of Unaudited Standalone Financial Results along with Limited Review Report thereon for the second quarter and half year ended September 30, 2025.

Dear Sir/Madam

In compliance with the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the board of Directors had approved the following agenda: -

1. Unaudited Standalone Financial Results of Hi-Klass Trading and Investment Limited (`the Company') for the second quarter and half year ended September 30, 2025 were approved at the meeting of the Board of Directors of the Company held today, i.e., October 28, 2025.

The Board Meeting commenced at 3:00 P.M and concluded at 4:00 P.M. The aforesaid Financial Results in the prescribed format and Limited Review Report thereon, received from the Auditors of the Company are attached herewith.

This is for your kind information. Please acknowledge the receipt of this letter.

Thanking You,

Yours Faithfully,
For Hi-Klass Trading & Investment Ltd
HI-KLASS TRADING AND INVESTMENT LIMITED

Sanjay Kmr. Jain

Director

Sanjay Kumar Jain
Managing Director
Din No: 00415316

Encl: As above

HI-KLASS TRADING AND INVESTMENT LIMITED

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Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2025

(₹ Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
		Unaudited (Refer Note 4)	Unaudited	Unaudited (Refer Note 4)	Unaudited (Refer Note 4)	Unaudited (Refer Note 4)	Audited
I	**Revenue from operations**						
	Interest income	21.85	12.74	-	34.59	-	4.09
	Fees and Commission Income	23.02	-	-	23.02	-	-
	Dividend income	0.19	-	0.37	0.19	0.37	0.59
	Net gain on fair value changes	-	4.23	30.67	-	58.11	-
	Total Revenue from operations	**45.06**	**16.97**	**31.04**	**57.80**	**58.48**	**4.68**
II	**Other income**	-	-	3.27	-	7.07	28.21
	Total Income	**45.06**	**16.97**	**34.31**	**57.80**	**65.55**	**32.89**
III	**Expenses**						
	Net loss on fair value changes	14.56	-	-	10.33	-	26.52
	Finance Cost	18.34	9.56	-	27.90	0.01	1.48
	Employee benefits expenses	6.19	2.13	1.11	8.32	4.31	10.21
	Depreciation	0.24	-	-	0.24	-	0.14
	Other expenses	13.46	31.83	1.21	45.29	21.92	45.92
	Total Expenses	**52.79**	**43.52**	**2.32**	**92.08**	**26.24**	**84.27**
IV	**Profit/(loss) before tax**	**(7.73)**	**(26.55)**	**31.99**	**(34.28)**	**39.31**	**(51.38)**
V	**Tax expense**						
	Current tax	-	-	-	-	-	-
	Deferred tax	5.42	(0.55)	-	4.87	-	(9.34)
	Tax adjustments in respect of earlier years	-	-	-	-	-	-
	Total Tax expense	**5.42**	**(0.55)**	**-**	**4.87**	**-**	**(9.34)**
VI	**Profit/(loss) for the period/year**	**(13.15)**	**(26.00)**	**31.99**	**(39.15)**	**39.31**	**(42.04)**
VII	**Other Comprehensive Income (OCI)**						
	-Items that will not be reclassified to profit or loss						
	- Remeasurement of defined benefit plans	-	-	-	-	-	(1.12)
	- Fair valuation of Equity instruments through OCI	249.26	(15.45)	-	233.81	-	11.32
	- Income tax relating to above items	(10.80)	12.45	-	1.65	-	(1.65)
	-Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	**238.46**	**(3.00)**	**-**	**235.46**	**-**	**8.55**
VIII	**Total Comprehensive Income for the period/year**	**225.31**	**(29.00)**	**31.99**	**196.31**	**39.31**	**(33.49)**
IX	Paid-up Equity Share Capital (Face Value of ₹ 5 each)	710.62	710.62	310.62	710.62	310.62	710.62
X	Other Equity						304.54
XI	**Earnings per Equity share (₹) (not annualised) :**						
	(1) Basic (₹)	(0.10)	(0.18)	0.51	(0.28)	0.63	(0.30)
	(2) Diluted (₹)	(0.10)	(0.18)	0.51	(0.28)	0.63	(0.30)

HI-KLASS TRADING AND INVESTMENT LIMITED

Sujay Kr. Jain

Director

HI-KLASS TRADING AND INVESTMENT LIMITED

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Standalone Statement of Assets and Liabilities

(₹ Lakhs)

	As at 30th September 2025	As at 31st March 2025
	Unaudited	Audited
ASSETS		
Financial Assets		
Cash and cash equivalents	31.38	55.74
Loans	1,358.88	438.99
Investments	712.18	747.59
Other financial assets	3.54	94.27
	2,105.98	**1,336.59**
Non-financial Assets		
Current tax assets (net)	27.79	4.36
Property, plant and equipment	4.62	4.86
Deferred tax assets (net)	4.46	7.70
	36.87	**16.92**
Total Assets	**2,142.85**	**1,353.51**
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
Borrowings (other than debt securities)	910.01	335.44
Other financial liabilities	11.34	0.94
	921.35	**336.38**
Non-Financial Liabilities		
Provisions	1.38	1.38
Other non-financial liabilities	8.65	0.59
	10.03	**1.97**
Equity		
Equity share capital	710.62	710.62
Other equity	500.85	304.54
	1,211.47	**1,015.16**
Total Liabilities and Equity	**2,142.85**	**1,353.51**

HI-KLASS TRADING AND INVESTMENT LIMITED

Sujay Kr. Jain

Director

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Standalone Statement of Cash Flows

(₹ Lakhs)

			period ended 30th Septmber 2025	Year ended 31st March 2025
			Unaudited	Audited
A.	**Cash flows from operating activities**			
	Profit before tax		(34.28)	(51.38)
	Adjustment for :			
	Depreciation		0.24	0.14
	Impairment on financial instruments		-	-
	Operating profit before working capital changes		**(34.04)**	**(51.24)**
	Adjustments for changes in working capital			
	(Increase)/decrease in other financial assets		90.73	(94.20)
	Increase / (decrease) in other financial liabilities		10.41	(0.25)
	Increase / (decrease) in provisions		-	0.25
	Increase / (decrease) in other non-financial liabilities		8.06	0.36
	Cash generated from/(used in) operating activities		**75.16**	**(145.08)**
	Income tax paid (net of refunds)		(23.44)	(3.90)
	Net cash generated from/(used in) operating activities	**(A)**	**51.72**	**(148.98)**
B.	**Cash flows from investing activities**			
	Purchase of property, plant and equipment		-	(5.00)
	Net (Increase)/Decrease in Loans		(919.88)	(433.99)
	Net Changes in Investment		269.23	(493.55)
	Net cash generated from/(used in) investing activities	**(B)**	**(650.65)**	**(932.54)**
C.	**Cash flows from financing activities**			
	Proceeds from Issue of Shares		-	800.00
	Net Increase/(Decraese) in Borrowings		574.57	335.44
	Net cash generated from/(used in) financing activities	**(C)**	**574.57**	**1,135.44**
	Net increase/(decrease) in cash and cash equivalents	**(A+B+C)**	**(24.36)**	**53.92**
	Cash and cash equivalents as at beginning of the year		55.74	1.82
	Cash and cash equivalents as at end of the year		**31.38**	**55.74**

(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

Ajay Kr. Jain

Director

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Notes on unaudited 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 28th October, 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 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, 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 30th September, 2025 and quarter ended 30th September, 2024 are the balancing figures between the published year to date figures in respect of period ended 30th September, 2025 and 30th September, 2024 respectively and published figures upto the end of the first 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 AND INVESTMENT LIMITED

HI-KLASS TRADING AND INVESTMENT LIMITED

Sanjay Kr. Jain

Director

Sanjay Kumar Jain
Managing Director
DIN : 00415316

Place: Mumbai
Dated: October 28, 2025

BISWAS DASGUPTA DATTA & ROY

CHARTERED ACCOUNTANTS

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 30.09.2025

We have reviewed the accompanying statement of unaudited financial results of **M/s. Hi-Klass Trading & Investment Limited ("the company")** for the 2nd quarter ended on 30.09.2025 (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
Yours Faithfully

M/S Biswas Dasgupta Datta & Roy
Chartered Accountants

KAKOLI DE SARKAR

Digitally signed by KAKOLI DE SARKAR
Date: 2025.10.28 13:16:10 +05'30'

FCA Kakoli De Sarkar (Partner)
Membership No : 302910
UDIN: 25302910BMNVAD6105
Date: 28th October 2025
Place: Kolkata

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