HI-KLASS TRADING AND INVESTMENT LIMITED

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

February 10, 2025

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

Scrip Code in BSE: **542332**

Subject: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Dear Sir/ Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024. This is for your information and records. This will also be hosted on the Company's website, at www.hiklass.co.in

Thanking You,

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

Sanjay Kumar Jain Director
Managing Director
Din No: 00415316

Encl: As above

BISWAS DASGUPTA DATTA & ROY

CHARTERED ACCOUNTANTS

To,
The Board of Directors
Hi-Klass Trading & Investment Limited
Office No 15, 2nd Floor, Plot No 24
Rehman Building, Veer Nariman Road
Hutatma Chowk, Fort Mumbai
Mumbai – 400 001.

Sub.:- Limited Review Report for the quarter and nine months ended 31.12.2024

We have reviewed the accompanying statement of unaudited financial results of **M/s. Hi-Klass Trading & Investment Limited ("the company")** for the quarter and nine months ended 31st December, 2024 (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.

For Biswas Dasgupta Dutta & Roy

Chartered Accountants

KAKOLI DE SARKAR Digitally signed by KAKOLI DE SARKAR

Place : Kolkata

Date: 07.02.2025

(FCA Kakoli De Sarkar)

[FRN - 302105E]

Membership No. 302910

UDIN : 25302910BMNUXJ9233

QUARTERLY - INTEGRATED FINANCIALS-A

HI-KLASS TRADING & INVESTMENTS LIMITED

CIN - L51900MH1992PLC066262

Registered Office :- 02, Shanti Kutir Building, Shivaji Road, Off M G Road., Kandivali West, Mumbai - 400067

Statement of Standalone Unaudited Results for the Quarter ended 31/12/2024

(Rs. In Lacs/amount)

	Particulars	Quarter Ended			Nine Months Ended		Year Date
		3 months ended 31/12/2024	Preceding 3 months ended 30/09/2024	Corresponding 3 months ended in the previous year 31/12/2023	Year to date figure for current period 31/12/2024	Year to date figure for the previous year ended 31/12/2023	Year ended 31/03/2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from operations						
(i)	Interest Income	0.13	-	2.25	0.13	3.97	4.88
(ii)	Dividend Income	0.12	0.37	-	0.49	-	-
(iii)	Rental Income	-	-	-	-	-	-
(iv)	Fees and commission Income	-	-	-	-	-	-
(v)	Net gain on fair value changes	-	-	-	-	-	-
(vi)	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(vii)	Sale of products(including Excise Duty)	130.95	631.56	-	1,076.58	-	-
(viii)	Sale of services	-	-	-	-	-	-
(ix)	Others (to be specified)	19.66	3.27	0.47	26.73	0.52	15.05
(I)	**Total Revenue from operations**	**150.87**	**635.19**	**2.71**	1,103.93	**4.48**	**19.93**
					-		
(II)	Other Income (to be specified)	-	-	-	-	-	-
					-		
(III)	**Total Income (I+II)**	150.87	**635.19**	2.71	1,103.93	4.48	19.93
					-		
	Expenses				-		
(i)	Finance Costs	-	0.00	-	0.01	-	0.01
(ii)	Fees and commission expense	-		-	-	-	-
(iii)	Net loss on fair value changes	-		-	-	-	-
(iv)	Net loss on derecognition of financial instruments under amortised cost category	-		-	-	-	-
(v)	Impairment on financial instruments	-		-	-	-	-
(vi)	Cost of materials consumed	-		-	-	-	-
(vii)	Purchases of Stock-in-trade	142.60	658.63	-	1,248.62	-	-
(viii)	Changes in Inventories of finished goods, stock-in-trade and work-in- progress	(16.33)	(57.74)	-	(234.83)	-	-
(ix)	Employee Benefits Expenses	2.59	1.11	1.44	6.91	4.33	5.47
(x)	Depreciation, amortization and impairment	-	-	-	-	-	-

(xi)	Others expenses (to be specified)	30.19	1.21	10.73	52.11	122.82	132.33
(IV)	**Total Expenses (IV)**	159.05	**603.22**	12.18	1,072.81	127.16	137.81
					-		
(V)	Profit / (loss) before exceptional items and tax (III-IV)	(8.18)	31.97	(9.46)	31.12	(122.67)	(117.88)
(VI)	Exceptional items	-		-	-	-	-
(VII)	Profit/(loss) before tax (V -VI)	(8.18)	31.97	(9.46)	31.12	(122.67)	(117.88)
(VIII)	Tax Expense:				-		
	(1) Current Tax	-		-	-	-	-
	(2) Deferred Tax	-		-	-	-	-
	(3) Tax paid for earlier year	-		-	-	-	0.09
(IX)	Profit / (loss) for the period from continuing operations(VII-VIII)	(8.18)	31.97	(9.46)	31.12	(122.67)	(117.97)
(X)	Profit/(loss) from discontinued operations	-		-	-	-	-
(XI)	Tax Expense of discontinued operations	-		-	-	-	-
(XII)	Profit/(loss) from discontinued operations(After tax) (X-XI)	-		-	-	-	-
(XIII)	**Profit/(loss) for the period (IX+XII)**	**(8.18)**	**31.97**	**(9.46)**	**31.12**	**(122.67)**	**(117.97)**
					-		
(XIV)	**Other Comprehensive Income**				-		
	(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	-		-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-		-	-	-	-
	Subtotal (A)	-		-	-	-	
	(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)	-		-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-		-	-	-	-
	Subtotal (B)	-		-	-	-	-
	Other Comprehensive Income (A + B)	-		-	-	-	-
					-		
(XV)	**Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)**	**(8.18)**	**31.97**	**(9.46)**	**31.12**	**(122.67)**	**(117.97)**
					-		
(XVI)	**Earnings per equity share (for continuing operations)**				-		
	Basic (Rs.)	(0.13)	0.51	(0.15)	0.50	(1.97)	(1.90)
	Diluted (Rs.)	(0.13)	0.51	(0.15)	0.50	(1.97)	(1.90)
					-		

(XVII)	**Earnings per equity share (for discontinued operations)**				-		
	Basic (Rs.)	-	-	-	-	-	-
	Diluted (Rs.)	-	-	-	-	-	-
(XVIII)	**Earnings per equity share (for continuing and discontinued operations)**				-		
	Basic (Rs.)	(0.13)	0.51	(0.15)	0.50	(1.97)	(1.90)
	Diluted (Rs.)	(0.13)	0.51	(0.15)	0.50	(1.97)	(1.90)

Notes:

1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 7th February, 2025 and also Limited Review were carried out by the Statutory Auditors.

2) Previous period figures have been regrouped/rearranged wherever considered necessary.

3) Financial Results for all the periods presented have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time

For Hi - Klass Trading & Investments Limited

SANJAY KUMAR JAIN

Digitally signed by SANJAY KUMAR JAIN
Date: 2025.02.07 15:34:22 +05'30'

Date : - 07.02.2025

Place : - Mumbai.

(Sanjay Kumar Jain)

Managing Director

B. **STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. : Not Applicable**

C. **FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:**

S. No.	Particulars	In INR Crore
1.	**Loans / revolving facilities like cash credit from banks / financial institutions**	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2.	**Unlisted debt securities i.e. NCDs and NCRPS**	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3.	**Total financial indebtedness of the listed entity including short-term and long-term debt**	0

D. **FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) : Not Applicable**

E. **STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) : Not Applicable**

HI-KLASS TRADING AND INVESTMENT LIMITED

Director