HI-KLASS TRADING AND INVESTMENT LIMITED

CIN: L64990MH1992PLC066262
Registered Office: Office No. 325, 3rd Floor, Bhaveshwar Arcade, Opp. Vijay Sales, LBS Marg, Ghatkopar West, Mumbai – 400086, 400086, Maharashtra
Contact No: 02247437394 | Email: info@hiklass.co.in | Website: www.hiklass.co.in

November 12,2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001, India

Scrip Code: 542332

ISIN Code: INE302R01024

Subject: Outcome of the Board Meeting as per Regulation 30 along with the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 (read with Part A of Schedule III) and Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at its meeting held today, i.e., on today, November 12, 2026, at 03:00 P:M through video Conferencing inter-alia considered and approved and taken note of the following matters:

1. Financial Results

Approved the Unaudited Financial Results (Standalone) of the Company for the quarter and half year ended September 30, 2026 ('Financial Results') along with the Limited Review Reports of Statutory Auditors of the Company on the Financial Results. Copy of the aforesaid Financial Results along with Limited Review Reports thereon are attached herewith as **Annexure A**

2 Vacation of Corporate Office of the Company

We wish to inform you that the Company has vacated its Corporate Office situated at Room No. 802, 8th Floor, Vasundhara Building, Sarat Bose Road, Kolkata – 700020, West Bengal, India, with effect from 1st November, 2026.The said premises is no longer in use as the Corporate Office of the Company.

The Board meeting commenced at 03:00 p.m. and concluded at 05:00 p.m.

We request you to kindly take the above on records.

Thanking you,

Yours Faithfully,

For **Hi-Klass Trading and Investment Limited**
HIKLASS TRADING & INVESTMENT LTD

Sanjay Kumar Jain Director
Managing Director
Din: 00415316

Encl.: As Above

S JAYKISHAN
CHARTERED ACCOUNTANTS

2nd Floor, Suite # 2D, E & F
12, Ho-chi-minh Sarani, Kolkata - 700 071
Phone : (+91)(33) 4003-5801
E-mail : info@sjaykishan.com

Independent Auditor's Review Report on the Standalone Unaudited Financial Results of Hi-Klass Trading and Investment Limited for the quarter and half year ended 30 September 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Hi-Klass Trading and Investment Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Hi-Klass Trading and Investment Limited ('the Company') for the quarter ended 30 September 2026 and for the period from 1 April 2026 to 30 September 2026 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').

2. The Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, the applicable circulars, guidelines and directions issued by the Reserve Bank of India ('RBI Guidelines'), and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable accounting standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement, or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters, to the extent applicable to the Company.

Other Matters

5. The figures for the quarter ended 30 September 2026 are the balancing figures between the unaudited figures in respect of the half year ended 30 September 2026, which have been reviewed by us, and the published unaudited figures for the quarter ended 30 June 2026, which were reviewed by the predecessor auditor.

S. JAYKISHAN ★ KOLKATA FRN : 309005E ★ Chartered Accountants

6. The comparative financial information of the Company for the corresponding quarter and half year ended 30 September 2025 included in the Statement was reviewed by the predecessor auditor, M/s Biswas Dasgupta Datta & Roy, Chartered Accountants, who expressed an unmodified conclusion on such financial information vide their report dated 28 October 2025. The comparative financial information for the year ended 31 March 2026 included in the Statement was audited by the predecessor auditor, who expressed an unmodified opinion thereon vide their report dated 29 May 2026.

7. Our conclusion on the Statement is not modified in respect of the above matters.

For **S. JAYKISHAN**
Chartered Accountants
FRN: - 309005E



CA Ritesh Agarwal
Partner
Membership No.: 062410
Place: Kolkata
Dated: The 12th Day of November 2026
UDIN: 26062410RRTGDC2125

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Statement of Unaudited Financial Results for the Quarter and half year ended 30th September 2026

(₹. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
		Unaudited (Refer Note 4)	Unaudited	Unaudited (Refer Note 4)	Unaudited	Unaudited	Audited
I	**Revenue from Operations**						
	Interest Income	79.25	84.55	21.85	163.79	34.59	140.16
	Fee and Commission Income	0.21	0.02	23.02	0.23	23.02	323.02
	Dividend income	3.57	0.08	0.19	3.65	0.19	0.29
	Net gain on fair value changes	-	955.29	-	612.72	-	-
	Total Revenue from Operations	**83.03**	**1,039.93**	**45.06**	**780.40**	**57.80**	**463.47**
II	**Other Income**	0.61	0.18	-	0.78	-	0.15
	Total income	**83.63**	**1,040.11**	**45.06**	**781.18**	**57.80**	**463.62**
III	**Expenses**						
	Net loss on fair value changes	342.56	-	14.56	-	10.33	376.83
	Finance costs	17.87	2.52	18.34	20.38	27.90	56.38
	Employee benefits expense	6.10	4.54	6.19	10.64	8.32	18.95
	Depreciation	0.35	0.33	0.24	0.68	0.24	1.35
	Other expenses	14.43	9.88	13.46	24.31	45.29	115.63
	Total expenses	**381.31**	**17.27**	**52.79**	**56.01**	**92.08**	**569.14**
IV	**Profit/(Loss) before tax**	**(297.67)**	**1,022.84**	**(7.73)**	**725.17**	**(34.28)**	**(105.52)**
V	**Tax expense**						
	Current Tax	65.00	-	-	65.00	-	69.00
	Deferred Tax	(45.05)	110.19	5.42	65.14	4.87	(33.41)
	Tax Adjsutment in respect of earlier years	-	-	-	-	-	7.09
	Total Tax Expenses	**19.95**	**110.19**	**5.42**	**130.14**	**4.87**	**42.68**
VI	**Profit / (Loss) for the period/year**	**(317.62)**	**912.65**	**(13.15)**	**595.03**	**(39.15)**	**(148.20)**
VII	**Other Comprehensive Income (OCI)**						
	-Items that will not be reclassified to profit or loss						
	-Remeasurement of defined benefit plans	-	-	-	-	-	(0.38)
	-Fair valuation of Equity instruments through OCI	-	-	249.26	-	233.81	233.81
	-Income tax relating to above items	-	-	(10.80)	-	1.65	1.65
	-Items that will be reclassified to profit or loss						
		-	**-**	**238.46**	**-**	**235.46**	**235.08**
VIII	**Total Comprehensive Income for the period/year**	**(317.62)**	**912.65**	**225.31**	**595.03**	**196.31**	**86.88**
IX	Paid-up Equity Share Capital (Face Value of ₹ 5 each)	1,510.87	1,510.87	710.62	1,510.87	710.62	835.40
X	Other Equity						3,582.93
XI	**Earnings per share (₹) (not annualised) :**						
	(1) Basic (₹)	(1.05)	3.02	(0.10)	1.97	(0.28)	(0.89)
	(2) Diluted (₹)	(1.05)	3.02	(0.10)	1.81	(0.28)	(0.89)



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Statement of Assets and Liabilities

(₹ Lakhs)

	As at 30 September 2026 Unaudited	As at 31 March 2026 Audited
ASSETS		
Financial Assets		
(a) Cash and cash equivalents	12.62	19.24
(b) Loans	2,642.63	2,954.32
(c) Investments	4,354.43	2,242.58
(d) Other financial assets	8.62	41.36
	7,018.30	5,257.50
Non-financial Assets		
(a) Current tax assets (net)	14.29	44.24
(b) Property, plant and equipment	4.02	4.47
(c) Deferred tax assets (net)	-	42.75
(d) Other non financial assets	11.95	9.15
	30.26	100.61
Total Assets	7,048.56	5,358.11
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
(a) Borrowings (other than debt securities)	1,121.34	52.37
(b) Other financial liabilities	3.15	1.81
	1,124.49	54.18
Non-Financial Liabilities		
(a) Provision	2.34	2.34
(b) Deferred tax liabilities (net)	22.38	
(c) Other non-financial liabilities	4.58	1.85
	29.30	4.19
Equity		
(a) Equity share capital	1,510.87	1,510.87
(b) Other equity	4,177.96	3,582.93
(c) Money received against share warrants	205.94	205.94
	5,894.77	5,299.74
Total Liabilities and Equity	7,048.56	5,358.11



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Standalone Unaudited Statement of Cash Flows for the half year ended 30th September 2026

(₹ Lakhs)

		period ended 30 September 2026	Year ended 31 March 2026
		Unaudited	Audited
A. Cash flow from operating activities			
Profit before tax		725.17	(105.52)
Adjustments for:			
Depreciation		0.68	1.35
Finance Cost (including interest on Margin Trading Facility)		20.38	
Interest Income on Income Tax Refund		-	(0.15)
Operating profit before working capital changes		**746.23**	**(104.32)**
Adjustments for changes in working capital			
(Increase)/decrease in Other financial assets		32.74	59.08
(Increase)/decrease in Other non financial assets		(2.80)	(9.15)
Increase / (decrease) in Other financial liabilities		1.34	0.87
Increase / (decrease) in Provisions		-	0.58
Increase / (decrease) in Other non financial liabilities		2.73	1.26
Cash generated from operating activities		**780.24**	**(51.68)**
Income tax paid (net of refunds)		(35.05)	(115.97)
Net cash generated from operating activities	**(A)**	**745.19**	**(167.65)**
B. Cash flow from investing activities			
Purchase of Property, plant and equipment		(0.23)	(0.96)
Increase in Loans		311.69	(2521.49)
Changes in value of investments (Net)		(2111.88)	(1261.03)
Net cash used in investing activities	**(B)**	**(1,800.42)**	**(3,783.48)**
C. Cash flow from financing activities			
Proceeds from Issue of Shares		-	4197.69
Net proceeds from Borrowings (included Margin trading facility), net of repayments during the year		1066.71	(283.07)
Interest Paid (including interest on Margin Trading Facility)		(18.11)	
Net cash generated from / (used in) financing activities	**(C)**	**1048.60**	**3914.62**
Net increase / (decrease) in cash and cash equivalents	**(A+B+C)**	**(6.62)**	**(36.50)**
Cash and cash equivalents as at beginning of the year		19.24	55.74
Cash and cash equivalents as at end of the year		12.62	19.24



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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 and Investment Limited (the 'Company') at their respective meetings held on 12th November, 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 standalone financial results.

3. As per the requirements of Ind AS 108, Operating Segments, based on the evaluation of financial information for allocation of resources and assessment of performance, the Company has identified a single operating segment comprising investment and lending/financing activities. The Company is primarily engaged in making investments and providing loans/financing and earns income in the form of interest, dividend, gains from investments and other related income. Accordingly, the Company operates as a single reportable segment and no separate reportable segment is required to be disclosed under Ind AS 108.

4. The figures for the quarter ended 30th September, 2026 and quarter ended 30th September, 2025 are the balancing figures between the published year to date figures in respect of period ended 30th September, 2026 and 30th September, 2025 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
HIKLASS TRADING & INVESTMENT LTD
Sanjay Kumar Director
Managing Director
DIN : 00415316

Place: Kolkata
Dated: 12-11-2026