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

Date: 14 September 2026

To,
The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Scrip Code: 542332

Subject: Submission of reply to the Email dated September 11, 2026 regarding discrepancies in the Financial result quarter ended June 30 , 2025.

Dear Sir/Madam,

With reference to the outcome submitted by the Company to BSE Limited dated July 9th, 2025 , we wish to inform you that a **typographical error** was inadvertently made in the financial statement with respect to the **face value of the Equity Shares forming part of the Share Capital** for the quarter ended June 30th,2025.

In the said submission, the face value of the Equity Share was inadvertently mentioned as **₹10/- per share** instead of the correct face value of **₹5/- per share**.

We hereby clarify that the said discrepancy was purely **typographical in nature** and there is **no change in the underlying financial position, figures, or any other material information** of the Company.

Accordingly, the Company is submitting the **corrected financial statements**, wherein the face value of the shares has been correctly stated as **₹5 per share**

We request you to kindly take the submission of the reply of the discrepancies and corrected financial statements on record and treat the earlier submission as superseded to the extent of the aforesaid correction.

We sincerely regret the inadvertent typographical error and request your good office to kindly acknowledge and take the revised submission on record.

Thanking you,

For Hi-Klass Trading and Investment Limited

Sanjay Kumar Jain
Digitally signed by Sanjay Kumar Jain
Date: 2026.09.14 12:26:37 +05'30'

Sanjay Kumar Jain
Managing Director
DIN: 00415316

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 30.06.2025

We have reviewed the accompanying statement of unaudited financial results of **M/s. Hi-Klass Trading & Investment Limited ("the company")** for the quarter ended 30.06.2025 (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: 2025.07.09 14:09:02 +05'30'

FCA Kakoli De Sarkar (Partner)
Membership No : 302910
UDIN: 25302910BMNUXN2360
Date: 09th July 2025
Place: Kolkata

HI-KLASS TRADING & INVESTMENTS LIMITED
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Statement of Unaudited Financial Results for the Quarter Ended 30th June, 2025

(₹ Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30th June 2025	31st March 2025	30th June 2024	31st March 2025
		Unaudited	Audited (Refer Note 5)	Unaudited	Audited
I	**Revenue from operations**				
	Interest income	12.74	3.96	-	4.09
	Dividend income	-	0.10	-	0.59
	Net gain on fair value changes	4.23	-	27.44	-
	Total Revenue from operations	**16.97**	**4.06**	**27.44**	**4.68**
II	**Other income**	-	1.48	3.80	28.21
	Total Income	**16.97**	**5.54**	**31.24**	**32.89**
III	**Expenses**				
	Net loss on fair value changes	-	89.31	-	26.52
	Finance Cost	9.56	1.47	-	1.48
	Employee benefits expenses	2.13	3.30	3.20	10.21
	Depreciation	-	0.14	-	0.14
	Other expenses	31.83	(6.19)	20.71	45.92
	Total Expenses	**43.52**	**88.03**	**23.91**	**84.27**
IV	**Profit/ (loss) before tax**	**(26.55)**	**(82.49)**	**7.33**	**(51.38)**
V	**Tax expense**				
	Current tax	-	-	-	-
	Deferred tax	(0.55)	(9.34)	-	(9.34)
	Tax adjustments in respect of earlier years	-	-	-	-
	Total Tax expense	**(0.55)**	**(9.34)**	**-**	**(9.34)**
VI	**Profit/(loss) for the period/year**	**(26.00)**	**(73.15)**	**7.33**	**(42.04)**
VII	**Other Comprehensive Income (OCI)**				
	-Items that will not be reclassified to profit or loss				
	- Remeasurement of defined benefit plans	-	(1.12)	-	(1.12)
	- Fair valuation of Equity instruments through OCI	(15.45)	11.32	-	11.32
	- Income tax relating to above items	12.45	(1.65)	-	(1.65)
	-Items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income	**(3.00)**	**8.55**	**-**	**8.55**
VIII	**Total Comprehensive Income for the period/year**	**(29.00)**	**(64.60)**	**7.33**	**(33.49)**
IX	Paid-up Equity Share Capital (Face Value of ₹ 5 each)	710.62	710.62	310.62	710.62
X	Other Equity				304.54
XI	**Earnings per Equity share (₹) (not annualised) :**				
	(1) Basic (₹)	(0.18)	(0.51)	0.12	(0.30)
	(2) Diluted (₹)	(0.18)	(0.51)	0.12	(0.30)

HI-KLASS TRADING AND INVESTMENT LIMITED

Director

HI-KLASS TRADING & INVESTMENTS LIMITED
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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 09th July, 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 31st March, 2025 are the balancing figures between the published year to date figures in respect of year ended 31st March, 2025 respectively and published figures upto the end of the third quarter of 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 Kr. Jain

Director Sanjay Kumar Jain
Managing Director
DIN : 00415316

Place: Kolkata
Dated: 09th July, 2025