

# HI-KLASS TRADING & INVESTMENT LTD.

Regd. Off. : 24, Veer Nariman Road, Rehman Building, 2<sup>nd</sup> Floor, Office No.15, Fort, Mumbai – 400 001.

Tel.: 2287 4084, 2287 4085 \* Email : st.jain999@gmail.com

CIN-L51900MH1992PLCO66262

Date: 09<sup>th</sup> February, 2021

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

Dear Sir / Madam,

The Board of Directors of the Company at their Meeting held on 09<sup>th</sup> February, 2021, have considered and approved the Un-Audited financial results for the quarter and nine months ended 31<sup>st</sup> December, 2020. As per Regulation 33 of Listing Regulations, the Financial Results and Limited Review Report are enclosed herewith for your records.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

**For Hi-Klass Trading and Investment Limited**



**Suresh T. Jain**  
**Managing Director**

Encl: As above



**HI-KLASS TRADING & INVESTMENTS LIMITED**

CIN - L51900MH1992PLC066262

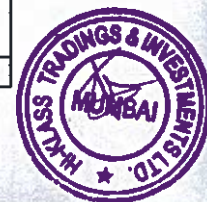
Registered Office :- 15, 1st Floor, Rehman Building, 24, Veer Nariman Road, Fort, Mumbai - 400 001

Statement of Standalone Unaudited Results for the Quarter ended 31/12/2020

							(Rs. In Lacs/amount)
Particulars	Quarter Ended			Nine Months Ended		Year Date	
	3 months ended 31/12/2020	Preceding 3 months ended 30/09/2020	Corresponding 3 months ended in the previous year 31/12/2019	Year to date figure for current period 31/12/2020	Year to date figure for the previous year ended 31/12/2019	Year ended 31/03/2020	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
<b>Revenue from operations</b>							
(i) Interest Income	4.38	4.38	1.89	21.32	6.23	14.42	
(ii) Dividend Income							
(iii) Rental Income							
(iv) Fees and commission Income		0.60		0.60			
(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)	2.67			2.67			
(viii) Sale of services							
(ix) Others (to be specified)							
<b>(I) Total Revenue from operations</b>	<b>7.04</b>	<b>4.98</b>	<b>1.89</b>	<b>24.58</b>	<b>6.23</b>	<b>14.42</b>	
(II) Other Income (to be specified)	-	-	-	-	-	-	
<b>(III) Total Income (I+II)</b>	<b>7.04</b>	<b>4.98</b>	<b>1.89</b>	<b>24.58</b>	<b>6.23</b>	<b>14.42</b>	
<b>Expenses</b>							
(i) Finance Costs							
(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	74.73			74.73			
(viii) Changes in Inventories of finished goods, stock-in-trade and work-in- progress							
(ix) Employee Benefits Expenses	1.30	1.08	1.03	5.53	2.35	5.50	



(x)	Depreciation, amortization and impairment						0.01
(xi)	Others expenses (to be specified)	4.39	0.13	0.29	6.81	4.64	6.79
(IV)	<b>Total Expenses (IV)</b>	<b>80.42</b>	<b>1.21</b>	<b>1.32</b>	<b>87.07</b>	<b>6.99</b>	<b>12.30</b>
(V)	Profit / (loss) before exceptional items and tax (III-IV)	(73.37)	3.77	0.57	(62.49)	(0.76)	2.12
(VI)	Exceptional items						
(VII)	Profit/(loss) before tax (V -VI)						
(VIII)	Tax Expense:						
	(1) Current Tax				0.53		0.53
	(2) Deferred Tax						
(IX)	Profit / (loss) for the period from continuing operations(VII-VIII)	(73.37)	3.77	0.57	(63.02)	(0.76)	1.59
(X)	Profit/(loss) from discontinued operations						
(XI)	Tax Expense of discontinued operations						
(XII)	Profit/(loss) from discontinued operations(After tax) (X-XI)						
(XIII)	<b>Profit/(loss) for the period (IX+XII)</b>	<b>(73.37)</b>	<b>3.77</b>	<b>0.57</b>	<b>(63.02)</b>	<b>(0.76)</b>	<b>1.59</b>
(XIV)	<b>Other Comprehensive Income</b>						
	(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						
	<b>Subtotal (A)</b>						
	(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						
	<b>Subtotal (B)</b>						
	<b>Other Comprehensive Income (A + B)</b>						
(XV)	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>(73.37)</b>	<b>3.77</b>	<b>0.57</b>	<b>(63.02)</b>	<b>(0.76)</b>	<b>1.59</b>
(XVI)	<b>Earnings per equity share (for continuing operations)</b>						
	Basic (Rs.)						



	Diluted (Rs.)						
(XVII)	<b>Earnings per equity share (for discontinued operations)</b>						
	Basic (Rs.)						
	Diluted (Rs.)						
(XVIII)	<b>Earnings per equity share (for continuing and discontinued operations)</b>						
	Basic (Rs.)	(0.00)	0.00	0.00	(0.00)	(0.00)	0.00
	Diluted (Rs.)	(0.00)	0.00	0.00	(0.00)	(0.00)	0.00

Notes:

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 09th February, 2021 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

Date :- 09.02.2021  
Place :- Mumbai.



For Hi-Klass Trading & Investments Ltd.

S T Jain  
Managing Director



Review Report to


**TO THE BOARD OF DIRECTORS  
LIMITED.**

We have reviewed the accounts and financial statements of the company for the period ending 31st March 2021. The responsibility for the accuracy and completeness of the financial statements is the responsibility of the Board of Directors. Our review is limited to the scope of our engagement and does not constitute an audit.

We conducted our review in accordance with the Standards on Review Engagements (SRE) 2410 issued by the Institute of Cost Accountants of India. As an Independent Auditor of the company, we are required to follow this standard. This standard requires that we perform procedures to obtain sufficient appropriate evidence to support our conclusions, whether the financial statements are prepared in accordance with the applicable accounting standards or not. Our review is primarily to inquiries of company management and thus provides less assurance than an audit. Accordingly, we do not express an opinion on the financial statements.

Based on our review conducted in accordance with the SRE 2410, we believe that the accompanying financial statements are not in accordance with applicable accounting standards. The company has not disclosed the information required by the Accounting Standards (Listing Obligations and Disclosures Requirements) which it is to be disclosed, and thus the financial statements are not in accordance with the applicable accounting standards.

For R R Gawande & Co.  
Chartered Accountants

  
Signature  
R R Gawande  
Proprietor  
Membership Number 114553  
Place : Mumbai  
Date : 09<sup>th</sup> February, 2021



UDIN: 21114553AAAAAS1549.