



## Hilltone Software & Gases Limited

### Regd. Office

B/4, K.B. Complex, Dairy Road,  
Mehsana 384 002  
Phone : (02762) 255282, 240055  
Email : hilltonegases@yahoo.com  
Website : www.hilltonegases.com

### Factory

Santej - Vadsar Road, Village : Santej,  
Taluka : Kalol, Dist. Gandhinagar  
Phone : (02764) 286380

CIN: L72200GJ1993PLC020620

Date: 14-AUG-2023

To,  
Manager,  
Listing Department,  
Calcutta Stock Exchange Ltd  
7, Lyons Range, Murgighata,  
Dalhousie, Kolkata, West Bengal, 700001

Dear Sir/Madam,

**SUB:** Outcome of the Board Meeting held on 14.08.2023 for Un-audited Financial Results for the Quarter Ended 30<sup>th</sup> June, 2023

**Script Code:** 018077

Dear Sir,

The Board had at its meeting held on August 14, 2023 considered and approved the Un-audited Financial Results for the First Quarter of F.Y 2023-24 –Quarter ended 30<sup>th</sup> June 2023. In this respect, we attach herewith the following:

1. Un- Audited Financial Results for the First Quarter ended 30<sup>th</sup> June 2023
2. Limited Review Report by the Auditor's on Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

No other Business was discussed in the meeting.

The meeting commenced at 3.30 P.M and concluded at 05.00 PM.

For Hilltone Software & Gases Limited

Director





K.C. Parikh & Associates  
Chartered Accountants



## Review Report

To,  
The Board of Directors of  
**Hilltone Software and Gases Limited**

We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Hilltone Software and Gases Limited ('the Company') for the quarter ended 30 June 2023 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these standalone financial results ('financial result') based on our review.

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 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 provides 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 standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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, K. C. Parikh & Associates  
Chartered Accountants  
FRN: 107550W



CA. Chintan M Doshi  
Partner  
M. No. 118298  
UDIN: 23118298BGXOIX6319



H. M. - Shaal

Date: 14.08.2023  
Place: Ahmedabad



**Notes:**

- 1 The aforesaid Financial Results for the quarter ended June 30, 2023 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its Meeting held on Monday August 14,
- 2 The aforesaid Financial Results for the quarter ended June 30, 2023 have been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- 3 The figures for the corresponding previous period have been restated / regrouped wherever necessary, to make them comparable

For Hilltone Software and Gases Limited,

*Hmsccccch*

Hital Shah  
Director  
DIN:00278968



Date :14/08/2023  
Place:Santej



**Hilltone Software and Gases Limited**  
**CIN : L72200GJ1993PLC020620**  
**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 30th JUNE, 2023**

Sr. No.	Particulars	Quarter Ended			Year Ended	
		30.06.2023	31.03.2023	30.06.2022	31.03.2023	
		Un-Audited	Audited	Un-Audited	Audited	
1	Income from Operations	151.94	134.35	124.20	555.23	
	a. Net Sales / Income from Operation	0.52	40.47	0.39	0.00	
	b. Other Operating Income	152.46	174.82	124.59	555.23	
	<b>Total</b>					
2	Expenditure	-1.65	-1.46	3.55	-21.84	
	a. (-)Increase/(+)Decrease in stock in trade	0	0.00	0.00	0.00	
	b. Cost of material consumed	118.43	103.97	89.20	382.97	
	c. Purchase of trade goods	12.04	21.65	15.12	53.40	
	d. Employee Benefit Expenses	14.49	33.48	15.60	46.40	
	e. Other Expenditure	2.85	2.21	2.29	9.03	
	f. Depreciation	146.17	159.85	125.75	469.95	
	<b>Total</b>	6.30	14.97	-1.16	85.28	
3	Profit from operations before other income interest and exceptional items (1-2)	0.4919312	13.18	0.10	13.23	
4	Other Income	6.79	28.15	-1.06	98.51	
5	Profit before financial cost & excep. Items (3+4)	2.72	2.69	0.07	11.32	
6	Financial Cost	4.06	25.45	-1.13	87.19	
7	Profit after financial cost but before exce. Items	0.00	0.00	0.00	0.00	
8	Exceptional Items	4.06	25.45	0.00	87.19	
9	Profit/(Loss) from ordinary activities before tax (7+8)	0.00	12.84	0.00	12.84	
10	Tax Expenses including deferred tax	0.00	1.15	0.00	1.15	
11	Less : MAT credit entitlement	4.06	11.47	-1.13	73.20	
12	<b>Net Profit/(Loss) from ordinary activities after tax (9-10)</b>	0.00	0.00	0.00	0.00	
13	Extraordinary Item (net of tax expenses)	4.06	11.47	-1.13	73.20	
14	<b>Net Profit/(Loss) for the period (11-12)</b>	0.00	0.00	0.00	0.00	
15	Share of Profit/(Loss) of associates	0.00	0.00	0.00	0.00	
16	Minority Interest	4.06	11.47	-1.13	73.20	
17	<b>Net Profit/(Loss) after taxes, minority int., share of profit/(loss) of associates</b>	400.30	400.30	400.30	400.30	
18	Paid up equity share capital (Face Value Rs.10/-)	0.00	0.00	0.00	0.00	
19	Reserve excluding revaluation reserves as per previous accounting year					
20	i. <b>Earning Per Share (before extraordi. Items) (of Rs.10/- each)(not annualised)</b>	0.10	0.29	-0.03	1.83	
	1. Basic EPS	0.10	0.29	-0.03	1.83	
	2. Diluted EPS					
21	ii. <b>Earning Per Share (after extraordi. Items) (of Rs.10/- each)(not annualised)</b>	0.10	0.29	-0.03	1.83	
	1. Basic EPS	0.10	0.29	-0.03	1.83	
	2. Diluted EPS					



Hilltone Software & Gases Ltd.

*Hrsach*  
**DIRECTOR**