



D.A. Rupawala & Associates

CHARTERED ACCOUNTANT

To,
Corporate Relations Department/Listing Compliance
Calcutta Stock Exchange Ltd
7, LYONS RANGE, MURGIGHATA,
DALHOUSIE, KOLKATA, WEST BENGAL, 700001

18/04/2019

Dear Sir,

Non applicability of corporate governance report for the quarter ended March- 2019

This is to certify that in order to comply with Regulation 27(2) read with Clause 15 of the Chapter IV of SEBI(Listing Obligations & Disclosure Requirement), Regulations, 2015 the paid-up Capital of the Company Hiltone Software & Gases Ltd is less than Rs.10 Crore i.e. 4,00,03,000 and Net worth is less than Rs. 25 crore i.e. Rs. 273.89 on the last day of the previous financial year . Therefore Corporate Governance is not applicable.

UDIN: 19037674AAAABQ5330

Date: 18/04/2019

Place: Ahmedabad

For, D. A. RUPAWALA & ASSOCIATES

Chartered Accountants
Firm Reg. No. 162902W

Mem.No.37674

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