



Regd. Office

B/4, K.B. Complex, Dairy Road,
Mehsana 384 002
Phone : +91 98250 70680
Email : hilltonegases@yahoo.com
Website : www.hilltonegases.com
CIN : L35201GJ1993PLC020620

Date: 30/05/2026

To,
General Manager
BSE Limited,
P.J. Tower, Dalal Street,
Fort, Mumbai 400 001

Script Code: 544308(BSE)

Sub: Outcome of the Board Meeting of the company held on 30th May, 2026 as per Reg. 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

In reference to captioned subject, we hereby inform you that pursuant to Regulation 30 (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform you that the meeting of Board of Directors of the company held today, 30th May, 2026 at 03:30 P.M at registered office of the company interalias has:

1. Considered, Approved and Taken on record the approved Audited Financial Results of the Company for the Half Year ended on 31st March, 2026;
2. Considered, Approved and Taken on record the approved Audited Financial Results of the Company for the Financial Year ended on 31st March, 2026;
3. Approved Non Material Related Party Transactions done during the Quarter ending on 31st March, 2026

The meeting of the Board of Directors commenced at 03:30 P.M and concluded at 04:45 P.M.

Kindly take the above information on record and acknowledge receipt of the same.

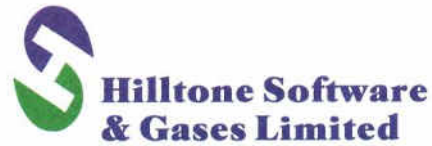
Thanking you,
Yours faithfully

For HILLTONE SOFTWARE AND GASES LIMITED

HINISHA PATEL

Membership No: A59842

Company Secretary & Compliance Officer



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Mehsana 384 002

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Email : hilltonegases@yahoo.com

Website : www.hilltonegases.com

CIN : L35201GJ1993PLC020620

Date: 30/05/2026

To,
General Manager
BSE Limited,
P.J. Tower, Dalal Street,
Fort, Mumbai 400 001

Symbol: 544308(BSE)

Sub: Submission of Audited Financial Result of the Company for the half year and financial year ended on March 31, 2026 along with Auditor Report (Unmodified Opinion) and Declaration for the Auditor's Report with Unmodified Report.

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the following:

1. Audited Financial Results for the half year and financial year ended on March 31, 2026;
2. Statement of Audited Assets and Liabilities for the year ended as at March 31, 2026;
3. Cash Flow Statement for the year ended as at March 31, 2026;
4. Audit Report (Unmodified opinion) on the Audited Financial Results;
5. Declaration by the Company (for the Auditor's Report with unmodified opinion).

Kindly take the same on your record and disseminate the same on your website and oblige us

Thanking you,

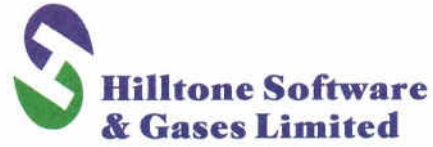
Yours faithfully

For Hilltone Software and Gases Limited

HINISHA PATEL

Membership No: A59842

Company Secretary & Compliance Officer



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Website : www.hilltonegases.com
CIN : L35201GJ1993PLC020620

Date: 30/05/2026

To,
General Manager
BSE Limited,
P.J. Tower, Dalal Street,
Fort, Mumbai 400 001

Symbol: 544308(BSE)

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Ashvin K Yagnik & Co., Chartered Accountants, Ahmedabad (FRN: 100710W) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the half year ended and year ended March 31, 2026.

You are requested to take the same on records.

Yours faithfully

For Hilltone Software and Gases Limited

HINISHA PATEL

Membership No: A59842

Company Secretary & Compliance Officer



Ashvin K. Yagnik & Co.

CHARTERED ACCOUNTANTS

ASHVIN YAGNIK B.Com., FCA
BHAVAN TRIVEDI M.Com., LLB, FCA, FCS, DISA (ICAI), MBA.
KIRIT CHHATRAPATI B.Com., FCA
JAPAN YAGNIK B.Com., FCA, DISA (ICAI)
ARPAN YAGNIK B.Com., FCA

55, 6th Floor, Shree Krishna Centre,
Nr. Mithakhali Six Road, Navrangpura,
Ahmedabad-380 009.
Phone : 079-26400934
E-mail : bhavant@yahoo.com

Independent Auditors' Report on Standalone Annual Financial Results of the Hilltone Software & Gases Limited pursuant to Regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors Of
HILLTONE SOFTWARE & GASES LIMITED

Opinion

We have audited the accompanying standalone financial results of The Hilltone Software & Gases Limited ('the Company') for the quarter and year ended March 31, 2026 ("the Statement"), attached herewith along with notes thereto, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

1. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
2. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules





Ashvin K. Yagnik & Co.

CHARTERED ACCOUNTANTS

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thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us in terms of their reports referred to in the other matters section below, is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial results.

Management's Responsibilities for the Standalone Financial Results

This Statement has been prepared on the basis of the audited standalone financial statements for the year ended March 31, 2026 of the Company. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility includes Maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; Selection and application of appropriate accounting policies; Making judgments and estimates that are reasonable and prudent; and Design, implementation, and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.





Ashvin K. Yagnik & Co.

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Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has an adequate internal financial control system with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.





Ashvin K. Yagnik & Co.

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- Evaluate the overall presentation, structure, and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- a) The figures for the last quarter and corresponding quarter of the previous year are the balancing figures between audited figures for the full financial year and unaudited published year-to-date figures up to the third quarter of the respective financial year, which were subjected to a limited review by us.
- b) The Company does not have any subsidiary, associate or joint venture entity during the year ended 31st March, 2026. Accordingly, the Company is not required to prepare consolidated financial results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Our opinion is not modified in respect of these matters.

Ahmedabad
30th May, 2026



For Ashvin K Yagnik & Co
Chartered Accountants
FRN – 100710W

(Bhavan M Trivedi)
Partner
(Membership No.043482)

UDIN: 26043482QJAZDS8792

HILLTONE SOFTWARE AND GASES LIMITED

CIN : L35201GJ1993PLC020620

Standalone Statement of Audited Financial Results for the year ended 31st March, 2026

Rs. In Lakhs

Sr. No.	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations					
a.	Net Sales / Income from Operation	230.96	663.55	201.69	1,472.81	752.49
	Total	230.96	663.55	201.69	1,472.81	752.49
2	Expenditure					
a.	(-)/Increase/(+)Decrease in stock in trade	-107.36	107.20	-26.47	-187.21	-18.40
b.	Cost of material consumed	-244.53	286.55	0.00	614.48	0.00
c.	Purchase of trade goods	542.27	0.00	167.06	542.27	561.00
d.	Employee Benefit Expenses	44.40	70.14	47.42	219.94	110.67
e.	Other Expenditure	21.74	79.52	35.05	249.98	119.97
f.	Depreciation	20.59	18.42	4.15	70.31	16.03
g.	Total	277.11	561.83	227.21	1,509.77	789.27
3	Profit from operations before other income interest and exceptional items (1-2)	-46.15	101.72	-25.51	-36.96	-36.77
4	Other Income	15.67	10.67	16.54	51.84	71.19
5	Profit before financial cost & excep. Items (3+4)	-30.48	112.39	-8.97	14.88	34.42
6	Financial Cost	18.98	2.33	3.60	24.85	10.67
7	Profit after financial cost but before exce. Items	-49.46	110.06	-12.57	-9.97	23.75
8	Exceptional Items	0.00	0.00	0.00	0.00	0.00
9	Profit/(Loss) from ordinary activities before tax (7+8)	-49.46	110.06	-12.57	-9.97	23.75
	Other Comprehensive Income (Net off Tax)	1.72	0.00	0.00	1.72	0.00
10	Tax Expenses including deferred tax	-21.22	11.34	33.94	-23.58	39.45
11	Less : MAT credit entitlement	0.00	0.00	0.00	0.00	0.00
12	Net Profit/(Loss) from ordinary activities after tax (9-10)	-26.52	98.72	-46.51	15.33	-15.70
13	Extraordinary Item (net of tax expenses)	0.00	0.00	0.00	0.00	0.00
14	Net Profit/(Loss) for the period (11-12)	-26.52	98.72	-46.51	15.33	-15.70
15	Share of Profit/(Loss) of associates	0.00	0.00	0.00	0.00	0.00
17	Net Profit/(Loss) after taxes, minority int., share of profit/(loss) of associates	-26.52	98.72	-46.51	15.33	-15.70
18	Paid up equity share capital (Face Value Rs.10/-)	1,317.78	1,317.78	1,093.08	1,317.78	1,093.08
	Reserve excluding revaluation reserves as per previous accounting year	0.00	0.00	0.00	0.00	0.00
19		0.00	0.00	0.00	0.00	0.00
20	i. Earning Per Share (before extraordi. Items) (of Rs.10/- each)(not annualised)					
	1. Basic EPS	-0.02	0.75	-0.43	0.12	-0.14
	2. Diluted EPS	-0.02	0.75	-0.43	0.12	-0.14
21	ii Earning Per Share (after extraordi. Items) (of Rs.10/- each)(not annualised)					
	1. Basic EPS	-0.02	0.75	-0.43	0.12	-0.14
	2. Diluted EPS	-0.02	0.75	-0.43	0.12	-0.14

By Order of the Board
For Hilltone Software & Gases Limited

Niket Shah

Niket Shah
Managing Director
(DIN-00278968)

Place:- Mehsana
Date:- 30th May 2026



HILLTONE SOFTWARE AND GASES LIMITED
CIN : L35201GJ1993PLC020620
Standalone Statement of Assets and Liabilities as on 31st March, 2026

Rs. In Lakhs

Particulars	As at	As at
	March 31, 2026	March 31, 2025
ASSETS		
I. Non-current assets		
Property, plant and equipment	989.14	549.22
Capital work-in-progress	60.67	142.23
Non-current financial assets		
Investment		-
Trade Receivables		
Loans	329.68	413.58
Other non-current financial assets	272.42	235.09
Deferred tax assets		-
Non-current tax assets	0.85	-
Other non-current assets	77.7	19.89
	1,730.46	1,360.02
II. Current assets		
Inventories	246.6	59.39
Current Financial Assets		
Investment		
Trade receivables	253.8	109.68
Cash and cash equivalents	362.2	158.35
Other balances with Bank		-
Loans		-
Other current financial assets		
Other current assets	85.29	57.46
Current tax Asset	7.13	5.37
	955.02	390.24
Total Assets	2,685.48	1,750.27
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1317.78	1,093.08
Other equity	1011.63	273.08
	2,329.41	1,366.16
LIABILITIES		
I. Non-current liabilities		
Non-current financial liabilities:		
Borrowings	42.7	28.41
Lease Liabilities	93.58	105.76
Long-term provisions	23.7	21.49
Other Financial Liability	27.96	28.46
Deferred tax liabilities	0.28	21.71
Other non-current liabilities	6.3	8.40
	194.52	214.23
II. Current liabilities		
Current financial liabilities		
Borrowings	27.05	11.83
Lease Liabilities	26.4	22.69
Trade payables		
Total outstanding dues of		
a) Micro enterprises and small enterprises	23.35	57.73
b) Creditors other than micro enterprises and small enterprises	35.72	38.36
Other current financial liabilities		
Other current liabilities	38.67	32.91
Short-term provisions	10.36	6.35
Current tax liabilities		
	161.55	169.87
Total Equity and Liabilities	2,685.48	1,750.27

Notes :

- i) This Statement has been prepared with in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under
ii) Figures of previous year have been recasted/restated where necessary.

By Order of the Board
For Hilltone Software & Gases Limited

Niket Shah

Niket Shah
Managing Director
(DIN-00278968)



Place:- Mehsana
Date:- 30th May 2026

HILLTONE SOFTWARE AND GASES LIMITED
CIN: L35201GJ1993PLC020620
B/4, K B COMPLEX, DAIRY ROAD, MEHSANA GUJARAT-384002
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

PARTICULARS	(Amount in Lakhs)	
	For the year ended March 31, 2026	For the year ended March 31, 2025
CASH FLOW FROM OPERATION ACTIVITIES :		
Profit before tax	(9.97)	23.75
Non Cash Expenses / Incomes :-	79.64	47.94
Depreciation and amortisation expenses	70.31	16.03
Gain on sale of Fixed Assets	(0.06)	(0.05)
Provision for Doubtful Debts	2.42	6.66
Re-measurement Gain	2.29	25.30
Provision for Gratuity	4.68	-
Considered Under Different Head :-	(20.36)	(54.33)
Interest paid	24.85	10.68
Interest income	(45.21)	(65.01)
Dividend income		-
Changes in Working Capital	(473.80)	75.51
Trade receivables	(146.54)	35.97
Inventory	(187.21)	(18.41)
Other current assets	(27.84)	(39.50)
Trade payables	(37.00)	16.71
Provision	1.54	(2.78)
Short term borrowing	15.22	(27.51)
Other financial liabilities	(0.50)	(9.49)
Deposit from vendors received		-
Other non-current assets	(57.81)	(19.89)
Other non-current liabilities	(2.10)	8.40
Other current liabilities	5.77	32.91
Other non-current financial asset	(37.33)	99.10
Direct taxes paid (net)	(1.04)	(17.13)
NET CASH FROM OPERATING ACTIVITIES	(425.54)	75.74
CASH FLOWS FROM INVESTING ACTIVITIES :		
Interest received	45.21	65.01
Dividend income received		-
Purchase of tangible and intangible assets including CWIP	(428.72)	(182.04)
Proceeds from sale of property, plant and equipment		2.03
Sale of Investment		2.30
Loans and Advances	83.90	170.57
NET CASH GENERATED IN INVESTING ACTIVITIES	(299.61)	57.87
CASH FLOW FROM FINANCING ACTIVITIES :		
Interest paid	(24.85)	(10.68)
Repayment of Loan liability	14.28	(11.91)
Repayment of Lease liability	(8.48)	
Issuance of Share Capital	988.70	
Expenses towards issuance of share capital	(40.77)	
NET CASH FLOWS USED IN FINANCING ACTIVITIES	928.88	(22.59)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	203.74	111.02
Cash and cash equivalents at the beginning of the period		47.31
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	203.74	158.33
Components of cash and cash equivalents		
Cash on hand	14.91	93.82
Cheques in Hand		
Balance with banks	347.29	64.52
Fixed deposits with bank (maturity within 12 months)		
TOTAL	362.20	158.34

Note :

i). The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard - 3 on Cash Flow Statements specified under Section 133 of the Companies Act, 2013.

ii) Figures of previous year have been recasted/restated where necessary.

By Order of the Board
For Hilltone Software & Gases Limited

Niket Shah

Niket Shah
Managing Director
(DIN-00278968)



Place:- Mehsana
Date:- 30th May 2026

HILLTONE SOFTWARE & GASES LIMITED

CIN:L35201GJ1993PLC020620

STATEMENT OF STANDALONE SEGMENT INFORMATION FOR THE YEAR ENDED MARCH 31, 2026

(Amount in Lakhs)

SR. PARTICULARS	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
1 Segment Revenue(Income					
Sales of Gases	140.34	130.82	163.53	553.88	644.53
Engineering Dept (Heat Exchanger)	39.92	532.72	0.00	868.23	0
Sales of Software	50.70	0.00	38.16	50.70	107.96
Gross Revenue from Operations	230.96	663.55	201.69	1,472.81	752.49
Less- Adjustment	0.00	0.00	0.00	-	0.00
Net Revenue from Oprations	230.96	663.55	201.69	1,472.81	752.49
Segment Expenses					
Gases	157.73	127.42	206.36	610.65	733.20
Engineering Dept (Heat Exchanger)	95.80	436.73	0.00	881.41	0.00
Software	40.29	0.00	24.45	40.29	66.74
Total Expenses	293.83	564.15	230.81	1,532.35	799.94
3 Segment Result					
Gases	-17.39	3.40	-42.83	-56.77	-88.67
Engineering Dept (Heat Exchanger)	-55.89	95.99	0.00	-13.18	0.00
Software	10.41	0.00	13.71	10.41	41.22
Total Segment Profit	-62.87	99.39	-29.12	-59.54	-47.45
Unallocated Finance Cost	0.00	0.00	0.00	0.00	0.00
Other Ner Unallocable Expenses	-15.68	-10.67	-16.54	-51.84	-71.19
Income Tax	-6.73	11.34	33.94	-23.03	39.45
Profit After Tax	-40.47	98.72	-46.51	15.33	-15.71
4 Segment Assets					
Gases	-56.24	2750.89	1750.27	2,694.65	1750.27
Engineering Dept (Heat Exchanger)	231.01	628.37	0.00	859.38	0.00
Software	142.00	0.00	0.00	142.00	0.00
Unallocated	0.00	0.00	0.00	-	0.00
Total	316.77	3379.26	1750.27	3696.03	1750.27
5 Segment Liabilities					
Gases	-56.24	2750.89	384.11	2,694.65	384.11
Engineering Dept (Heat Exchanger)	231.01	628.37	0.00	859.38	0.00
Software	142.00	0.00	0.00	142.00	0.00
Unallocated	0.00	0.00	1366.16	-	1366.16
Total	316.77	3379.26	1750.27	3696.03	1750.27

By Order of the Board
For Hilltone Software & Gases Limited

Niket Shah

Niket Shah
Managing Director
(DIN-00278968)



Place:- Mehsana
Date:- 30th May 2026

Notes:

- 1 The aforesaid Financial Results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its Meeting held on 30th May, 2026.
- 2 The aforesaid Financial Results for the quarter ended March 31, 2026 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,

Niket Shah

**Niket Shah
Managing Director
DIN:00278968**



**Date : 30-05-2026
Place: Mehsana**