Hilltone Software & Gases Limited

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

Factory
Santej - Vadsar Road, Village : Santej,
Taluka : Kalol, Dist. Gandhinagar
Phone : +91 98250 70110
Email : add.hilltone.gases@yahoo.co
CIN: L72200GJ1993PLC020620

Notes:	
1	The Un- audited Financial Results for the quarter ended on 31st December, 2023 were reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 07th February, 2024
	AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015.
2	The above results is as per Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulations, 2015.
3	The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable

For HILLTONE SOFTWARE AND GASES LIMITED

Niket Shah

Niket Shah
Managing Director

Hilltone Software & Gases Limited

Place:Santej
Date: 07/02/2024

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 31ST DECEMBER, 2023

								Rs. In Lacs
Sr. No.		Particulars	Quarter Ended			Nine Months Ended		Year Ended
			31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1		**Income from Operations**						
	a.	Net Sales / Income from Operation	137.77	148.60	125.86	438.31	379.06	555.23
	b.	Other Operating Income	13.75	24.91	0.49	39.18	1.34	13.23
		Total	**151.52**	**173.51**	**126.35**	**477.49**	**380.40**	568.46
2		**Expenditure**						
	a.	(-)Increase/(+)Decrease in stock in trade	-4.28	3.64	-3.04	-2.29	-20.38	-21.84
	b.	Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
	c.	Purchse of trade goods	104.69	111.45	92.91	334.57	278.99	382.97
	d.	Employee Benefit Expenses	21.42	11.04	10.04	44.50	31.75	53.40
	e.	Other Expenditure	12.52	23.79	9.87	50.80	34.27	46.40
	f.	Depreciation	4.09	3.10	2.33	10.04	6.82	9.03
	g.	**Total**	**138.43**	**153.02**	**112.11**	**437.61**	**331.45**	**469.96**
3		Profit from operations before other income interest and exceptional items (1-2)	13.09	20.49	14.24	39.88	48.95	98.50
4		Other Income	0.00	-0.49	0.22	0.00	0.75	0.00
5		Profit before financial cost & excep. Items (3+4)	13.09	20.00	14.46	39.88	49.70	98.50
6		Financial Cost	1.25	3.96	2.85	7.93	2.93	11.32
7		Profit after financial cost but before exce. Items	**11.84**	**16.04**	**11.61**	**31.95**	**46.78**	**87.18**
8		Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
9		Profit/(Loss) from ordinary activities before tax (7+8)	**11.84**	**16.04**	**11.61**	**31.95**	**46.78**	**87.18**
10		Tax Expenses including deferred tax	-6.77	0.00	0.00	-1.07	0.00	12.84
11		Less : MAT credit entitlement	-2.56	0.00	0.00	-1.70	0.00	1.15
12		**Net Profit/(Loss) from ordinary activities after tax (9-10)**	**21.17**	**16.04**	**11.61**	**34.72**	**46.78**	**73.19**
13		Extraordinary Item (net of tax expenses)	0.00	0.00	0.00	0.00	0.00	0.00
14		**Net Profit/(Loss) for the period (11-12)**	**21.17**	**16.04**	**11.61**	**34.72**	**46.78**	**73.19**
15		Share of Profit/(Loss) of associates	0.00	0.00	0.00	0.00	0.00	0.00
16		Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00
17		**Net Profit/(Loss) after taxes, minority int., share of profit/(loss) of associates**	**21.17**	**16.04**	**11.61**	**34.72**	**46.78**	**73.19**
18		Paid up equity share capital (Face Value Rs.10/-)	1,093.08	1,093.08	400.30	1,093.08	400.30	400.30
19		Reserve excluding revaluation reserves as per previous accounting year	0.00	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	**0.19**	**0.15**	**0.29**	**0.32**	**1.17**	**1.83**
		2. Diluted EPS	**0.19**	**0.15**	**0.29**	**0.32**	**1.17**	**1.83**
21	ii	**Earning Per Share (after extraordi. Items) (of Rs.10/- each)(not annualised)**						
		1. Basic EPS	**0.19**	**0.15**	**0.29**	**0.32**	**1.17**	**1.83**
		2. Diluted EPS	**0.19**	**0.15**	**0.29**	**0.32**	**1.17**	**1.83**

Hilltone Software & Gases Limited

HILLTONE SOFTWARE & GASES LIMITED

Balance Sheet as at December 31, 2023

(Amount in Lakhs)

Particulars	As at December 31, 2023	As at March 31, 2023
I. ASSETS		
Non-current Assets		
(a)Property, plant and equipment	387.96	283.00
(b)Intangible assets	2.57	0.87
(d)Financial assets		
(i)Investments	118.00	2.30
(ii)Other financial assets	-	-
(e)Other non-current assets		186.24
(f)Deferred tax assets (net)		2.75
	508.53	475.16
Current Assets		
(a)Inventories	35.11	32.83
(b)Financial assets		
(i)Trade receivables	164.58	161.97
(ii)Cash and cash Equivalents	28.74	37.28
(c)Current tax assets (net)	21.88	-
(d)Other current assets	773.09	18.42
	1,023.40	250.50
TOTAL	**1,531.93**	**725.66**
II. EQUITY AND LIABILITIES		
Equity		
(a)Share capital	1,093.08	400.03
(b)Other equity	273.04	121.14
	1,366.12	521.17
Non-current Liabilities		
(a)Financial liabilities		
(i)Borrowings	60.07	28.48
(ii)Other non current liabilities		31.91
	60.07	60.39
Current Liabilities		
(a)Financial liabilities		
(i)Borrowings	37.77	53.66
(ii)Trade payables	62.84	72.42
(iii)Provisions	5.13	7.19
(iv) Current Tax Liabiltiies (net)	-	10.83
	105.74	144.10
TOTAL	**1,531.93**	**725.66**

As per our report of even date
FOR, K.C Parikh & Associates
Chartered Accountants
Firm Registration No. : 107550W

Chintan Doshi
Partner
Membership No.: 118298

Date: 07/02/2024
Place: Santej

For and on behalf of the Board of Directors of
HILLTONE SOFTWARE & GASES LIMITED

NIKET M. SHAH
Managing Director
DIN:00278968

HITAL M. SHAH
Executive Director
DIN:00279026

HINISHA PATEL
Company Secretary

PRAFULLBHAI MAKVANA
Chief Financial officer

HILLTONE SOFTWARE & GASES LIMITED

Statement of Profit and Loss for the Quarter and Nine Months ended December 31, 2023

(Amount in Lakhs)

Particulars		As at December 30, 2023	As at March 31, 2023
Income			
Revenue from operations		438.31	555.23
Other income		39.18	13.23
Total Income (I)		477.49	568.46
Expenses:			
Purchases of Stock-in-trade		334.57	382.97
Changes in Stock-in-trade		(2.29)	(21.85)
Employee benefits expenses		44.50	53.40
Finance cost		7.93	11.32
Other expenses		50.80	46.40
Depreciation and amortisation expenses		10.04	9.03
Total Expenses (II)		445.55	481.27
Profit before Tax (I)-(II)		31.94	87.19
Tax Expenses			
Current tax		4.98	13.60
Deferred tax		(6.06)	(0.76)
MAT credit entitlement		(1.70)	1.15
Profit for the year		34.72	73.20
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss			
Acturial (loss) / Gain relating to Leave and Gratuity		-	-
Income tax effect		-	-
Net other comprehensive income not to be reclassified subsequently to profit or loss		-	-
Total comprehensive income for the year		**34.72**	**73.20**
Earnings per equity share of Face Value Rs 10 each: Basic and Diluted (in INR)		0.32	1.83

As per our report of even date

FOR, K.C Parikh & Associates
Chartered Accountants
Firm Registration No. : 107550W

Chintan Doshi
Partner
Membership No.: 118298

Date: 07/02/2024
Place: Santej

For and on behalf of the Board of Directors of
HILLTONE SOFTWARE & GASES LIMITED

NiketShah

NIKET M. SHAH
Managing Director
DIN:00278968

HITAL M. SHAH
Executive Director
DIN:00279026

HPatel

HINISHA PATEL
Company Secretary

P.R.Makvana

PRAFULLBHAI MAKVANA
Chief Financial officer