

## STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH 2017

(Rs. in lakhs)

	Note No.	Year ended 31-03-2017	Year ended 31-03-2016
<b>CONTINUING OPERATIONS</b>			
Sale of goods (including excise duty)		1,012.54	700.15
Rendering of services		30.46	25.75
<b>Revenue from operations</b>	20	<b>1,043.00</b>	<b>725.90</b>
<b>Other income</b>	21	<b>1,103.00</b>	<b>10,447.67</b>
<b>Total Income</b>		<b>2,146.00</b>	<b>11,173.57</b>
<b>EXPENSES</b>			
Cost of raw materials consumed	22	266.98	245.62
Changes in inventories of finished goods, work-in-progress and traded goods	23	7.50	(58.11)
Excise duty on goods sold during the year		29.28	31.70
Changes in Excise Duty on Fin. Goods	24	2.48	2.91
Employee benefits expense	25	1,026.04	1,105.74
Depreciation and amortization expense	26	31.57	26.79
Finance costs	27	287.92	297.47
Other expenses	28	5,041.71	470.10
<b>Total expense</b>		<b>6,693.48</b>	<b>2,122.22</b>
<b>Profit/(loss) before exceptional items and tax from continuing operations</b>		<b>(4,547.48)</b>	<b>9,051.35</b>
Exceptional items	29	531.05	-
<b>Profit/(loss) before and tax from continuing operations</b>		<b>(4,016.43)</b>	<b>9,051.35</b>
(1) Current tax		-	-
(2) Deferred tax		-	-
(3) Adjustment of tax relating to earlier periods		(1,861.45)	-
		(1,861.45)	-
<b>Profit/(loss) for the year from continuing operations</b>		<b>(2,154.98)</b>	<b>9,051.35</b>
<b>DISCONTINUED OPERATIONS</b>			
Profit/(loss) before tax for the year from discontinued operations		(21,794.22)	(10,765.52)
Tax Income/ (expense) of discontinued operations		-	-
<b>Profit/(loss) from discontinued operations</b>		<b>(21,794.22)</b>	<b>(10,765.52)</b>
<b>Profit/(loss) for the year</b>		<b>(23,949.20)</b>	<b>(1,714.17)</b>

**STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH 2017**

(Rs. in lakhs)

Note No.	Year ended 31-03-2017	Year ended 31-03-2016
<b>OTHER COMPREHENSIVE INCOME</b>		
<b>Other comprehensive income to be reclassified to profit or loss in subsequent periods:</b>		
Net (loss)/gain on FVTOCI debt securities		
<b>Net other comprehensive income to be reclassified to profit or loss in subsequent periods</b>		
	-	-
<b>Other comprehensive income not to be reclassified to profit or loss in subsequent periods:</b>		
Re-measurement gains (losses) on defined benefit plans		
	349.61	(14.95)
Revaluation of land and buildings		
	-	0.35
<b>Net other comprehensive income not to be reclassified to profit or loss in subsequent periods</b>		
	<b>349.61</b>	<b>(14.60)</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX</b>		
	<b>(23,599.59)</b>	<b>(1,728.77)</b>
Earnings per share for continuing operations		
Basic, profit from continuing operations attributable to equity holders of the parent		
	(0.18)	0.75
Diluted, profit from continuing operations attributable to equity holders of the parent		
	(0.18)	0.75
Earnings per share for discontinued operations		
Basic, profit from continuing operations attributable to equity holders of the parent		
	(1.81)	(0.89)
Diluted, profit from continuing operations attributable to equity holders of the parent		
	(1.81)	(0.89)
Earnings per share from continuing and discontinued operations		
Basic, profit for the year attributable to equity holders of the parent		
	(1.99)	(0.14)
Diluted, profit for the year attributable to equity holders of the parent		
	(1.99)	(0.14)

**As per our Report of even date attached**
**For and on behalf of the Board of Directors of HMT Limited**
**For B K Ramadhyani & Co., LLP**

F.R.N : S200021

Chartered Accountants

**(C R Deepak)**

Partner

M.No. : 215398

Place : New Delhi

Date : 29-08-2017

**S. Girish Kumar**

Chairman and Managing Director

DIN 03385073

**Shashi B. Srivatsava**

Director, Finance

DIN 07582574

**Kishor Kumar Shankar**

Company Secretary

**Bhaskara Gowdar**

Chief Financial Officer

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH 2017

(Rs. in lakhs)

## A. EQUITY SHARE CAPITAL

Balance as at 1 April 2015 1,20,409.16

Changes in the Equity Share Capital during the year -

Balance as at 31 March 2016 1,20,409.16

Changes in the Equity Share Capital during the year -

Balance as at 31 March 2017 1,20,409.16

## B. Other Equity

	Reserves and Surplus				Other Comprehensive Income		Total equity attributable to equity holders of the Company
	Capital Reserve	General Reserve	Govt. Grant (GOI Loan)	Retained Earnings	Equity Instruments through OCI	Other Item	
Balance as at 1 April 15	-	13,453.11	-	(96,182.52)	34.96	(2,152.78)	(84,847.23)
Discontinued operations	-	-	-	(10,765.52)	-	-	(10,765.52)
Remeasurement of the net defined benefit liability/asset, net of tax effect	-	-	-	-	-	(14.95)	(14.95)
Dividends including (DDT)	-	-	-	-	-	-	0.00
Units Profit	-	-	-	-	-	-	0.00
Total Comprehensive income for the year	-	-	-	9,051.35	0.35	-	9,051.70
Balance as at 31 March 16	-	13,453.11	-	(97,896.69)	35.31	(2,167.73)	(86,576.00)
Gol Grant (Gol Loan)	-	-	10,296.29	-	-	-	10,296.29
Discontinued operations	-	-	-	(21,794.22)	-	-	(21,794.22)
Remeasurement of the net defined benefit liability/asset, net of tax effect	-	-	-	-	-	349.61	349.61
Total Comprehensive Income for the year	-	-	-	(2,154.98)	-	-	(2,154.98)
Balance as at 31 March 17	-	13,453.11	10,296.29	(1,21,845.89)	35.31	(1,818.12)	(99,879.30)

As per our Report of even date attached

For and on behalf of the Board of Directors of HMT Limited

## For B K Ramadhyani &amp; Co., LLP

F.R.N : S200021

Chartered Accountants

(C R Deepak)

Partner

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