

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31-03-2020

(Rs. in lakhs)

	Notes	Year Ended 31-03-2020	Year Ended 31-03-2019
CONTINUING OPERATIONS			
Revenue from operations	20	2,612.44	1,960.35
Other income	21	4,331.30	2,858.68
Total Income		6,943.74	4,819.03
EXPENSES			
Cost of raw materials consumed	22	1,627.06	1,055.40
Purchase of Stock In Trade	22A	111.39	81.90
Changes in inventories of finished goods, work-in-progress and traded goods	23	(13.41)	(134.12)
Employee benefits expense	24	1,374.66	1,002.57
Depreciation and amortization expense	25	26.97	25.48
Finance costs	26	2.38	29.13
Other expenses	27	1,010.18	1,065.04
Total expense		4,139.23	3,125.40
Profit/(loss) before exceptional items and tax from continuing operations		2,804.51	1,693.63
Exceptional items	28	-	872.25
Profit/(loss) before and tax from continuing operations		2,804.51	2,565.88
(1) Current tax		-	-
(2) Deferred tax		-	-
Profit/(loss) for the year from continuing operations		2,804.51	2,565.88
DISCONTINUED OPERATIONS			
Profit/(loss) before tax for the year from discontinued operations		25,082.94	(841.47)
Tax Income/ (expense) of discontinued operations		3,069.08	-
Profit/(loss) from discontinued operations		22,013.86	(841.47)
Profit/(loss) for the year		24,818.37	1,724.41

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(Rs. in lakhs)

Notes	Year Ended 31-03-2020	Year Ended 31-03-2019
OTHER COMPREHENSIVE INCOME		
Other comprehensive income to be reclassified to profit or loss in subsequent periods:		
Net (loss)/gain on FVTOCI debt securities		
Net other comprehensive income to be reclassified to profit or loss in subsequent periods	-	-
Other comprehensive income not to be reclassified to profit or loss in subsequent periods:		
Re-measurement gains (losses) on defined benefit plans	(440.23)	16.33
Revaluation of land and buildings		
Net (loss)/gain on FVTOCI equity Securities	-	(48.27)
Net other comprehensive income not to be reclassified to profit or loss in subsequent periods	(440.23)	(31.94)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX	24,378.14	1,692.47
Earnings per share for continuing operations	36	
i) Basic, profit from continuing operations attributable to equity holders of the parent	0.79	0.72
ii) Diluted, profit from continuing operations attributable to equity holders of the parent	0.79	0.72
Earnings per share for discontinued operations		
i) Basic, profit from discontinued operations attributable to equity holders of the parent	37	6.19
ii) Diluted, profit from discontinued operations attributable to equity holders of the parent	6.19	(0.24)
Earnings per share from continuing and discontinued operations		
i) Basic, profit for the year attributable to equity holders of the parent	6.98	0.48
ii) Diluted, profit for the year attributable to equity holders of the parent	6.98	0.48

Significant Accounting policies and Notes forming part of Accounts
As per our Report of even date attached For and on behalf of the Board of Directors of HMT Limited
For S S B & Associates

Chartered Accountants

F.R.N : 010372S

S. Girish Kumar

Chairman and Managing Director

DIN 03385073

Shashank Priya

Director

DIN 08538400

K. Balaji

Partner

M.No : 207783

UDIN : 20207783AAAADW4309

Kishor Kumar Shankar

Company Secretary

Kamna Mehta

Chief Financial Officer

Place : Bangalore

Date : July 29, 2020