

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH 2019

(Rs. in lakhs)

| | Notes | As at 31-03-2019 | As at 31-03-2018 |
|--|-------|---------------------|---------------------|
| CONTINUING OPERATIONS | | | |
| Sale of goods | | 1,931.52 | 1,441.46 |
| Rendering of services | | 28.83 | 38.37 |
| Revenue from operations | 20 | 1,960.35 | 1,479.83 |
| Other income | 21 | 2,858.68 | 1,729.79 |
| Total Income | | 4,819.03 | 3,209.62 |
| EXPENSES | | | |
| Cost of raw materials consumed | 22 | 1,055.40 | 413.85 |
| Purchase of Stock In Trade | 22A | 81.90 | 404.47 |
| Changes in inventories of finished goods, work-in-progress and traded goods | 23 | (134.12) | (303.95) |
| Excise duty on goods sold during the year | | - | 2.98 |
| Changes in Excise Duty on Fin. Goods | 24 | - | 0.91 |
| Employee benefits expense | 25 | 1,002.57 | 1,194.14 |
| Depreciation and amortization expense | 26 | 25.48 | 25.12 |
| Finance costs | 27 | 29.13 | 211.58 |
| Other expenses | 28 | 1,065.04 | 893.98 |
| Total expense | | 3,125.40 | 2,843.08 |
| Profit/(loss) before exceptional items and tax from continuing operations | | 1,693.63 | 366.54 |
| Exceptional items | 29 | 872.25 | - |
| Profit/(loss) before tax from continuing operations | | 2,565.88 | 366.54 |
| (1) Current tax | | | - |
| (2) Deferred tax | | | - |
| (3) Adjustment of tax relating to earlier periods | | - | - |
| Profit/(loss) for the year from continuing operations | | 2,565.88 | 366.54 |
| DISCONTINUED OPERATIONS | | | |
| Profit/(loss) before tax for the year from discontinued operations | | (841.47) | (1,082.94) |
| Tax Income/ (expense) of discontinued operations | | | - |
| Profit/(loss) from discontinued operations | | (841.47) | (1,082.94) |
| Profit/(loss) for the year | | 1,724.41 | (716.40) |

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH 2019

(Rs. in lakhs)

| | Notes | As at 31-03-2019 | As at 31-03-2018 |
|--|-------|---------------------|---------------------|
| 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 | | 16.33 | 498.80 |
| Revaluation of land and buildings | | | |
| Net (loss)/gain on FVTOCI equity Securities | | -48.27 | 12.96 |
| Net other comprehensive income not to be reclassified to profit or loss in subsequent periods | | -31.94 | 511.76 |
| TOTAL COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX | | 1,692.47 | (204.64) |
| Earnings per share for continuing operations 37 | | | |
| i) Basic, profit from continuing operations attributable to equity holders of the parent | | 0.72 | 0.10 |
| ii) Diluted, profit from continuing operations attributable to equity holders of the parent | | 0.72 | 0.10 |
| Earnings per share for discontinued operations | | | |
| i) Basic, profit from discontinued operations attributable to equity holders of the parent 38 | | (0.24) | (0.30) |
| ii) Diluted, profit from discontinued operations attributable to equity holders of the parent | | (0.24) | (0.30) |
| Earnings per share from continuing and discontinued operations | | | |
| i) Basic, profit for the year attributable to equity holders of the parent | | 0.48 | (0.20) |
| ii) Diluted, profit for the year attributable to equity holders of the parent | | 0.48 | (0.20) |

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 : 002878S/S200021

Chartered Accountants

(C R Deepak)

Partner

M.No. : 215398

Place : New Delhi

Date : 28-05-2019

S. Girish Kumar

 Chairman and Managing Director
DIN 03385073

Shashi B. Srivatsava

 Director, Finance
DIN 07582574

Kishor Kumar Shankar

Company Secretary

Kamna Mehta

Chief Financial Officer

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH 2019

(Rs. in lakhs)

A. EQUITY SHARE CAPITAL

| | |
|--|--------------------|
| Balance as at 1 April 2017 | 1,20,409.16 |
| Issued during the year | |
| Redeemed during the year | |
| Balance as at 31 March 2018 | 1,20,409.16 |
| Issued during the year | |
| Reduced during the year - refer note 11 1) ii) of the financial statements | (84,849.00) |
| Balance as at 31 March 2019 | 35,560.16 |

B. Other Equity

(Rs. in lakhs)

| | Reserves and Surplus | | | Other Comprehensive Income | | Total equity attributable to equity holders of the Company |
|---|----------------------|------------------|----------------------|--------------------------------|-------------------|--|
| | Capital Reserve | General Reserve | Retained Earnings | Equity Instruments through OCI | Other Items | |
| Balance as of 1st April 2017 | - | 13,453.11 | (1,21,845.89) | 35.31 | (1,818.12) | (1,10,175.59) |
| Gol Grant (Gol Loan) | | | | | | 0.00 |
| Discontinued operations | | | (1,082.94) | | | (1,082.94) |
| Remeasurement of the net defined benefit liability/asset, net of tax effect | | | | | 498.80 | 498.80 |
| Dividends including (DDT) | | | | | | 0.00 |
| Total Comprehensive Income for the year | | | 366.54 | 12.96 | | 379.50 |
| Balance as at 31st March 18 | - | 13,453.11 | (1,22,562.29) | 48.27 | (1,319.32) | (1,10,380.23) |
| Gol Grant (Gol Loan) | | | | | | 0.00 |
| Write off of losses against reduction of Share Capital | | | 84,849.00 | | | 84,849.00 |
| Discontinued operations | | | (841.47) | | | (841.47) |
| Remeasurement of the net defined benefit liability/asset, net of tax effect | | | | | 16.33 | 16.33 |
| Dividends including (DDT) | | | | | | 0.00 |
| Total Comprehensive Income for the year | | | 2,565.88 | (48.27) | | 2,517.61 |
| Balance as at 31 March 19 | - | 13,453.11 | (35,988.88) | 0.00 | (1,302.99) | (23,838.76) |

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 : 002878S/S200021

Chartered Accountants

(C R Deepak)

Partner

M.No. : 215398

Place : New Delhi

Date : 28-05-2019

S. Girish Kumar

Chairman and Managing Director

DIN 03385073

Shashi B. Srivatsava

Director, Finance

DIN 07582574

Kishor Kumar Shankar

Company Secretary

Kamna Mehta

Chief Financial Officer