

**STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH 2018**

(Rs. in lakhs)

	Notes	As at 31-03-2018	As at 31-03-2017
<b>CONTINUING OPERATIONS</b>			
Sale of goods (including excise duty)		1441.46	1,012.54
Rendering of services		38.37	30.46
<b>Revenue from operations</b>	20	<b>1,479.83</b>	<b>1,043.00</b>
<b>Other income</b>	21	1729.79	1,103.00
<b>Total Income</b>		<b>3,209.62</b>	<b>2,146.00</b>
<b>EXPENSES</b>			
Cost of raw materials consumed	22	413.85	266.98
Purchase of Stock In Trade	22A	404.47	-
Changes in inventories of finished goods, work-in-progress and traded goods	23	(303.95)	7.50
Excise duty on goods sold during the year		2.98	29.28
Changes in Excise Duty on Fin. Goods	24	0.91	2.48
Employee benefits expense	25	1194.14	1,026.04
Depreciation and amortization expense	26	25.12	31.57
Finance costs	27	211.58	287.92
Other expenses	28	893.98	5,041.71
<b>Total expense</b>		<b>2,843.08</b>	<b>6,693.48</b>
<b>Profit/(loss) before exceptional items and tax from continuing operations</b>		<b>366.54</b>	<b>(4,547.48)</b>
Exceptional items	29	-	531.05
<b>Profit/(loss) before and tax from continuing operations</b>		<b>366.54</b>	<b>(4,016.43)</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>366.54</b>	<b>(2,154.98)</b>
<b>DISCONTINUED OPERATIONS</b>			
Profit/(loss) before tax for the year from discontinued operations		(1,082.94)	(21,794.22)
Tax Income/ (expense) of discontinued operations		-	-
<b>Profit/(loss) from discontinued operations</b>		<b>(1,082.94)</b>	<b>(21,794.22)</b>
<b>Profit/(loss) for the year</b>		<b>(716.40)</b>	<b>(23,949.20)</b>

**STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH 2018**

(Rs. in lakhs)

Notes	As at 31-03-2018	As at 31-03-2017
<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	498.80	349.61
Revaluation of land and buildings		
Net (loss)/gain on FVTOCI equity Securities	12.96	-
<b>Net other comprehensive income not to be reclassified to profit or loss in subsequent periods</b>	<b>511.76</b>	<b>349.61</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX</b>	<b>(204.64)</b>	<b>(23,599.59)</b>
Earnings per share for continuing operations		
i) Basic, profit from continuing operations attributable to equity holders of the parent	0.03	(0.18)
ii) Diluted, profit from continuing operations attributable to equity holders of the parent	0.03	(0.18)
Earnings per share for discontinued operations		
i) Basic, profit from discontinued operations attributable to equity holders of the parent	(0.09)	(1.81)
ii) Diluted, profit from discontinued operations attributable to equity holders of the parent	(0.09)	(1.81)
Earnings per share from continuing and discontinued operations		
i) Basic, profit for the year attributable to equity holders of the parent	(0.06)	(1.99)
ii) Diluted, profit for the year attributable to equity holders of the parent	(0.06)	(1.99)

**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 : 19-06-2018

**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