

**STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2021**

(Rs. in lakhs)

	Notes	Year Ended 31-03-2021	Year Ended 31-03-2020
<b>CONTINUING OPERATIONS</b>			
Revenue from Operations	20	2,346.14	2,612.44
Other Income	21	6,509.43	4,331.30
<b>Total Income</b>		<b>8,855.57</b>	<b>6,943.74</b>
<b>EXPENSES</b>			
Cost of Materials consumed	22	1,438.51	1,627.06
Purchase of Stock In Trade	22A	-	111.39
Changes in Inventories of finished goods, Stock in trade and work-in-progress	23	(196.27)	(13.41)
Employee benefits expense	24	1,101.14	1,374.66
Depreciation and amortization expense	25	202.41	26.97
Finance costs	26	1,730.14	2.38
Other expenses	27	1,421.79	1,010.18
<b>Total expense</b>		<b>5,697.72</b>	<b>4,139.23</b>
<b>Profit/(loss) before exceptional items and tax from continuing operations</b>		<b>3,157.85</b>	<b>2,804.51</b>
Exceptional items	28	-	-
<b>Profit/(loss) before tax from continuing operations</b>		<b>3,157.85</b>	<b>2,804.51</b>
(1) Current tax		408.60	-
(2) Deferred tax		-	-
<b>Profit/(loss) for the year from continuing operations</b>		<b>2,749.25</b>	<b>2,804.51</b>
<b>DISCONTINUED OPERATIONS</b>			
Profit/(loss) before tax for the year from discontinued operations	37	-	25,082.94
Tax Income/ (expense) of discontinued operations		-	3,069.08
<b>Profit/(loss) from discontinued operations</b>		<b>-</b>	<b>22,013.86</b>
<b>Profit/(loss) for the year</b>		<b>2,749.25</b>	<b>24,818.37</b>

**STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2021**

(Rs. in lakhs)

Notes	Year Ended 31-03-2021	Year Ended 31-03-2020
<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	(135.01)	(440.23)
Revaluation of land and buildings	-	-
Net (loss)/gain on FVTOCI equity Securities	-	-
<b>Net other comprehensive income not to be reclassified to profit or loss in subsequent periods</b>		
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX</b>		
	<b>2,614.24</b>	<b>24,378.14</b>
Earnings per share for continuing operations	36	
i) Basic, profit from continuing operations attributable to equity holders	0.77	0.79
ii) Diluted, profit from continuing operations attributable to equity holders	0.77	0.79
Earnings per share for discontinued operations		
i) Basic, profit from discontinued operations attributable to equity holders	-	6.19
ii) Diluted, profit from discontinued operations attributable to equity holders	-	6.19
Earnings per share from continuing and discontinued operations		
i) Basic, profit for the year attributable to equity holders	0.77	6.98
ii) Diluted, profit for the year attributable to equity holders	0.77	6.98

**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: 21207783AAAAEZ7280

**Kishor Kumar Shankar**

Company Secretary

**Kamna Mehta**

Chief Financial Officer

Place : Bangalore

Date : July 12, 2021