

**STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED  
31ST MARCH 2022**

(Rs. in lakhs)

Particular	Notes	Year Ended 31-3-2022	Year Ended 31-3-2021
<b>CONTINUING OPERATIONS</b>			
Revenue from Operations	23	<b>1,257.55</b>	2,346.14
Other Income	24	<b>6,916.52</b>	6,509.43
<b>Total Income</b>		<b>8,174.07</b>	<b>8,855.57</b>
<b>EXPENSES</b>			
Cost of Materials consumed	25	<b>472.57</b>	1,438.51
Changes in Inventories of finished goods, Stock in trade and work-in-progress	26	<b>80.44</b>	(196.27)
Employee benefits expense	27	<b>1,011.77</b>	1,101.14
Depreciation and amortization expense	28	<b>194.84</b>	202.41
Finance costs	29	<b>850.07</b>	1,730.14
Other expenses	30	<b>1,729.67</b>	1,421.79
<b>Total expense</b>		<b>4,339.36</b>	<b>5,697.72</b>
<b>Profit/(loss) before exceptional items and tax from continuing operations</b>		<b>3,834.71</b>	<b>3,157.85</b>
Exceptional items	31	-	-
<b>Profit/(loss) before tax from continuing operations</b>		<b>3,834.71</b>	<b>3,157.85</b>
(1) Current tax		-	408.60
(2) Deferred tax		<b>(1.18)</b>	-
<b>Profit/(loss) for the year from continuing operations</b>		<b>3,835.89</b>	<b>2,749.25</b>
<b>DISCONTINUED OPERATIONS</b>			
		-	-
<b>Profit/(loss) for the year</b>		<b>3,835.89</b>	<b>2,749.25</b>

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31ST MARCH 2022**

(Rs. in lakhs)

Particular	Notes	Year Ended 31-3-2022	Year Ended 31-3-2021
<b>OTHER COMPREHENSIVE INCOME</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		<b>93.22</b>	(135.01)
Tax expense/(income)		<b>(23.46)</b>	-
Net other comprehensive income not to be reclassified to profit or loss in subsequent periods		<b>116.68</b>	<b>(135.01)</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX</b>		<b>3,952.57</b>	<b>2,614.24</b>
Earnings per share for continuing operations	38		
i) Basic, profit from continuing operations attributable to equity holders		<b>1.08</b>	0.77
ii) Diluted, profit from continuing operations attributable to equity holders		<b>1.08</b>	0.77
Earnings per share for discontinued operations			
i) Basic, profit from discontinued operations attributable to equity holders		-	-
ii) Diluted, profit from discontinued operations attributable to equity holders		-	-
Earnings per share from continuing and discontinued operations			
i) Basic, profit for the year attributable to equity holders		<b>1.08</b>	0.77
ii) Diluted, profit for the year attributable to equity holders		<b>1.08</b>	0.77

**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

**A.K. Jain**

 Chairman and Managing Director  
DIN 09262984

**Shashank Priya**

 Director  
DIN 08538400

**K. Balaji**

 Partner  
M.No : 207783  
UDIN: 22207783ALLDHF8814

**Kishor Kumar Shankar**

Company Secretary

**Kamna Mehta**

Chief Financial Officer

 Place : Bangalore  
Date : June 22, 2022