

**STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED
31ST MARCH 2023**

(Rs. in lakhs)

Particulars	Notes	Year Ended 31-3-2023	Year Ended 31-3-2022
CONTINUING OPERATIONS			
Revenue from Operations	24	5,159.25	1,257.55
Other Income	25	4,837.33	6,916.52
Total Income		9,996.58	8,174.07
EXPENSES			
Cost of Materials consumed	26	4,285.60	472.57
Changes in Inventories of finished goods, Stock in trade and work-in-progress	27	(178.80)	80.44
Employee benefits expense	28	734.27	1,011.77
Depreciation and amortization expense	29	210.84	194.84
Finance costs	30	12.69	850.07
Other expenses	31	3,441.37	1,729.67
Total expense		8,505.97	4,339.36
Profit/(loss) before exceptional items and tax from continuing operations		1,490.61	3,834.71
Exceptional items	32	-	-
Profit/(loss) before tax from continuing operations		1,490.61	3,834.71
(1) Current tax		1,180.00	-
(2) Deferred tax		13.39	(1.18)
(3) Adjustment of tax relating to earlier periods		(408.60)	-
		784.79	(1.18)
Profit/(loss) for the year from continuing operations		705.82	3,835.89
DISCONTINUED OPERATIONS			
		-	-
Profit/(loss) for the year		705.82	3,835.89

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(Rs. in lakhs)

Particulars	Notes	Year Ended 31-3-2023	Year Ended 31-3-2022
OTHER COMPREHENSIVE INCOME			
Other comprehensive income not to be reclassified to profit or loss in subsequent periods:			
Re-measurement gains (losses) on defined benefit plans		27.70	93.22
Tax expense/(income)		6.97	(23.46)
Net other comprehensive income not to be reclassified to profit or loss in subsequent periods		20.73	116.68
TOTAL COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX		726.55	3,952.57
Earnings per share for continuing operations	39		
i) Basic, profit from continuing operations attributable to equity holders		0.20	1.08
ii) Diluted, profit from continuing operations attributable to equity holders		0.20	1.08
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		0.20	1.08
ii) Diluted, profit for the year attributable to equity holders		0.20	1.08

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

Pankaj Gupta

Chairman and Managing Director

DIN 09716028

Arti Bhatnagar

Director

DIN 10065528

K. Balaji
Partner

M.No : 207783

UDIN : 23207783BGTEUP7649

Kishor Kumar Shankar

Company Secretary

Kamna Mehta

Chief Financial Officer

Place : Bangalore

Date : July 20, 2023