

STANDALONE BALANCE SHEET AS AT 31ST MARCH 2024

(Rs. in lakhs)

Particulars	Notes	As at 31-03-2024	As at 31-03-2023
ASSETS			
Non-current Assets			
Property, Plant and Equipment	3A	768.27	896.29
Investment Property	3B	141.20	160.13
Financial Assets			
Investments	4	71,977.91	71,977.91
Other Financial Assets	11	127.70	1,415.99
Deferred Tax Asset (Net)	5	47.93	4.28
Other Non Current Assets	13	71.74	67.98
		73,134.75	74,522.58
Current assets			
Inventories	6	1,174.90	974.81
Financial Assets			
Trade Receivables	7	1,482.98	1,767.31
Cash and Cash Equivalents	8	651.69	7,638.04
Bank balances other than Cash and Cash Equivalents	9	16,807.94	10,230.86
Loans	10	30,582.41	27,470.43
Other Financial Assets	11	5,703.43	5,661.12
Current Tax Assets (Net)	12	583.70	965.48
Other Current Assets	13	2,555.61	2,769.51
		59,542.66	57,477.56
Non Current Assets Held for Sale	3C	296.15	296.15
		296.15	296.15
TOTAL ASSETS		1,32,973.56	1,32,296.29
EQUITY AND LIABILITIES			
Equity			
Share Capital	14	35,560.16	35,560.16
Other Equity	15	10,317.79	7,832.74
Total Equity		45,877.95	43,392.90
Non-current Liabilities			
Financial liabilities			
Non-current Financial Liability	17	-	-
Provisions			
Provision for Employee Benefits	18	90.87	241.01
		90.87	241.01

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(Rs. in lakhs)

Particulars	Notes	As at 31-03-2024	As at 31-03-2023
Current Liabilities			
Financial Liabilities			
Borrowings	16	64,171.74	64,171.74
Trade Payables	19		
<i>Total outstanding dues to Micro, Small & Medium Enterprises</i>		150.90	10.52
<i>Total outstanding dues of creditors other than Micro, Small & Medium Enterprises</i>		1,693.70	417.56
Other Financial Liabilities	20	3,686.00	3,686.00
Other Current Liabilities	21	16,687.31	19,065.62
Provisions			
Provision for Employee Benefits	18	256.82	130.93
Others	23	288.19	285.35
Current Tax Liabilities (Net)	22	70.08	894.66
		87,004.74	88,662.38
Total Liabilities		87,095.61	88,903.39
TOTAL EQUITY AND LIABILITIES		1,32,973.56	1,32,296.29

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 NSVM & Associates
Chartered Accountants

F.R.N : 010072S

Rajesh Kohli

Chairman and Managing Director

(Addl. Charge)

DIN 10333951

Sameena Kohli

Director, Finance

(Addl. Charge)

DIN 10663362

GCS Mani
Partner

Membership No : 036508

UDIN: 24036508BKDEVC1090

Place : Bangalore

Date : August 9, 2024

Kishor Kumar Shankar

Company Secretary

Aparna R

Chief Financial Officer