

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025

(Rs. in lakhs)

Particulars	Notes	Year Ended 31-03-2025	Year Ended 31-03-2024
CONTINUING OPERATIONS			
Revenue from Operations	24	2,617.31	4,791.24
Other Income	25	5,897.75	5,126.72
Total Income		8,515.06	9,917.96
EXPENSES			
Cost of Materials Consumed	26	1,028.37	3,414.70
Changes in Inventories of finished goods, Stock in trade and work-in-progress	27	(148.49)	(102.83)
Employee Benefits Expense	28	672.05	754.87
Depreciation and Amortization Expense	29	145.47	210.54
Finance Costs	30	79.47	0.32
Other Expenses	31	4,844.04	3,893.02
Total expense		6,620.91	8,170.62
Profit/(loss) before exceptional items and tax from continuing operations		1,894.15	1,747.34
Exceptional items	32	-	-
Profit/(loss) before tax from continuing operations		1,894.15	1,747.34
(1) Current tax		275.00	320.00
(2) Deferred tax		8.83	(35.07)
(3) Adjustment of tax relating to earlier periods		-	(980.00)
Profit/(loss) for the year from continuing operations		1,610.32	2,442.41
DISCONTINUED OPERATIONS		-	-
Profit/(loss) for the year		1,610.32	2,442.41

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(Rs. in lakhs)

Particulars	Notes	Year Ended 31-03-2025	Year Ended 31-03-2024
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		5.93	34.06
Tax expense/(income)		1.49	(8.58)
Net other comprehensive income not to be reclassified to profit or loss in subsequent periods		4.44	42.64
TOTAL COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX		1,614.76	2,485.05
Earnings per share for continuing operations	39		
i) Basic, profit from continuing operations attributable to equity holders		0.45	0.69
ii) Diluted, profit from continuing operations attributable to equity holders		0.45	0.69
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		0.45	0.69
ii) Diluted, profit for the year attributable to equity holders		0.45	0.69

Material 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 GRSM & Associates
Chartered Accountants

F.R.N : 000863S

Rajesh Kohli

Chairman and Managing Director

(Addl. Charge)

DIN 10333951

Sameena Kohli

Director, Finance

(Addl. Charge)

DIN 10663362

Gopalkrishna Hegde
Partner

Membership No : 208063

Kishor Kumar Shankar

Company Secretary

Aparna R

Chief Financial Officer

Place : Bangalore

Date : July 23, 2025