



ಎಚ್‌ಎಂಟ್ ಲೀಂಪ್ಲಿಟ್ಡ್

(ಭಾರತ ಸರ್ಕಾರದ ಉದ್ದೇಶ)
ಎಚ್‌ಎಂಟ್ ಭಾರತ, # 59, ಬೆಲ್ಲಾರಿ ರೋಡ್
ಬೆಂಗಳೂರು - 560 032, ಭಾರತ
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HMT LIMITED

(A Govt. of India Undertaking)

HMT BHAVAN

59, Bellary Road,

Bengaluru - 560 032, INDIA

Phone : 91-80-23330333

Fax: 91-80-23339111

E-mail: cho@hmtindia.com

Website : www.hmtindia.com

एಸईसीएल. S-5

Sec. S-5

बीएसई लिमिटेड

BSE Limited

फिरोज जीजीभोय टावर्स

Phiroze Jeejeebhoy Towers

25वीं मंजिल, दलाल स्ट्रीट

25th Floor, Dalal Street

मुंबई - 400 001

Mumbai - 400 001

स्क्रिप कोड: 500191

Scrip Code: 500191

9 ಫರವರಿ 2026

9th February, 2026

ನೇಶನಲ ಸ್ಟೋಕ್ ಏಕ್ಸ್‌ಚೆಂಜ್ ಆಂಕ್ ಇಂಡಿಯಾ ಲಿಮಿಟೆಡ್

National Stock Exchange of India Limited

"ಏಕ್ಸ್‌ಚೆಂಜ್ ಪ್ಲಾಜಾ"

"Exchange Plaza"

ಬಂಡ್ರಾ-ಕುಲ್ರಾ ಕಾಂಪ್ಲೆಕ್ಸ್

Bandra-Kurla Complex

ಬಂಡ್ರಾ (ಪೂರ್ವ), ಮುಂಬೈ- 400 051

Bandra (E), Mumbai - 400 051

ಸ್ಕ್ರಿಪ ಪ್ರತೀಕ: HMT

Scrip Symbol: HMT

प्रिय ಮಹोದಯ/ ಮಹोದಯा,

Dear Sir/ Madam,

Sub: Statement of Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended December 31, 2025

Pursuant to Regulation 33(3) of SEBI (LODR) Regulation, 2015, please find enclosed herewith Statement of Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2025 approved by the Board of Directors of the Company at their meeting held today.

Board Meeting commencement time: 16:21

Board Meeting concluded time: 17:21

This is for your kind information and record.

ಭವದೀಯ / Yours faithfully

ಎಚ್‌ಎಂಟ್ ಲಿಮಿಟೆಡ್ ಕೆ ಲಿಎ / For HMT Limited

(ಕಿಶೋರ ಕುಮಾರ ಎಸ್ / KISHOR KUMAR S)
एಜೀಎಎಂ (ಕಂಪನಿ ಸಚಿವ) / AGM (Company Secretary)

ಸಂಲಗನ: ಊಪರೋಕ್ತ

Encl: As above

CIN : L29230KA1953GOI000748

ನೀಗೆಂಡು ನಾಯಾರ್ ಎಂಬ್ಲೆ: ಎಚ್‌ಎಂಟ್ ಭಾರತ, # 59, ಬೆಲ್ಲಾರಿ ರೋಡ್, ಬೆಂಗಳೂರು - 560 032, ಭಾರತ

ಪಂಜಿಕಣ ಕಾರ್ಯಾಲಯ · ಏಸ್‌ಎಸ್‌ಸಿ ಭರ್ವನ ೨೬೦ ಬೆಲ್ಲಾರಿ ಗೆಡ್ ಬೆಂಗಳೂರು - ೫೬೦ ೦೩೨ ಭಾರತ · Corporate Office · HMT Bhavan # 59 Bellary Road Bengaluru - 560 032 INDIA

LIMITED REVIEW REPORT FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2025 OF HMT LIMITED,

1. I have reviewed the accompanying statement of unaudited standalone financial results of M/s. HMT LIMITED (the "Company"), for the quarter and nine months ended 31st December 2025 attached herewith being submitted by the Company pursuant to the requirements of regulation 33 of SEBI (Listed Obligations and Disclosure Requirements) Regulation 2015.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.
3. I conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. I have not performed an audit and accordingly, I do not express an audit opinion.
4. Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e., Ind AS prescribed under section 133 of Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to Note No.4 of the financials results, regarding the accounting treatment and potential financial impact of the New Labour Codes effective from 21 November 2025.

My conclusion on the Statement is not modified in respect of the above matters

For MKPS & Associates LLP

Chartered Accountants

FRN: 302014E/W101061



CA Ankit Kumar Agarwal

Partner

Membership Number: 231099

UDIN: 26231099 QDFKPB8374

Place: Bengaluru

Date: 9-02-2026



HMT LIMITED

No.59, Bellary Road, Bangalore - 560 032

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025
CIN: L29230KA1953GOI000748

(` in lakhs)

Sl. No.	Particulars	Three months ended			Nine months ended		Year ended 31.03.2025 Audited
		31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	
1	CONTINUING OPERATIONS						
1	Revenue from Operations	582	597	731	1794	1890	2617
2	Other Income	1503	1527	1493	4532	4388	5898
	Total Income	2085	2124	2224	6326	6278	8515
3	Expenses						
	a) Cost of materials consumed	119	143	149	473	635	1029
	b) Changes in Inventories (Increase)/decrease in SIT/WIP	18	39	47	142	91	(148)
	c) Employee benefits expense	160	153	182	461	530	672
	d) Depreciation and amortisation expense	27	27	37	81	110	145
	e) Finance Costs	-	1	40	2	75	79
	f) Other expenses	1091	1640	1110	3162	3139	4844
	Total expenses	1415	2003	1565	4321	4480	6621
4	Profit /(Loss) before Exceptional Items	670	121	659	2005	1798	1894
5	Exceptional Items	-	-	-	-	-	-
6	Profit /(Loss) before Tax	670	121	659	2005	1798	1894
7	Tax Expense	-	-	-	-	-	284
8	Profit /(Loss) for the period from Continuing Operations	670	121	659	2005	1798	1610
II	DISCONTINUED OPERATIONS						
9	Profit /(Loss) for the period from Discontinued Operations	-	-	-	-	-	-
10	Tax Income/withdrawal of tax/(Expense)of Discontinued Operations	-	-	-	-	-	-
11	Profit /(Loss) from Discontinued Operations	-	-	-	-	-	-
12	Profit /(Loss) for the period	670	121	659	2005	1798	1610
13	Other Comprehensive Income						
	i) Items that will not be reclassified to profit / (Loss)	1	1	8	4	26	6
	ii) Income Tax relating to items that will not be reclassified to Profit / Loss	-	-	-	-	-	1
	Net Other Comprehensive Income	1	1	8	4	26	5
14	Total Comprehensive Income for the period (12±13)	671	122	667	2009	1824	1615
15	Paid-up Equity Share Capital (Face Value - Rs.10/-)	35560	35560	35560	35560	35560	35560
16	Other Equity	-	-	-	-	-	11933
17	Earnings per share from Continuing Operations (face value Rs.10/- each)						
	i) Basic	0.19	0.03	0.19	0.56	0.51	0.45
	ii) Diluted	0.19	0.03	0.19	0.56	0.51	0.45
	Earnings per share from Discontinued Operations (face value Rs.10/- each)						
	i) Basic	-	-	-	-	-	-
	ii) Diluted	-	-	-	-	-	-
	Earnings per share from Continuing & Discontinued Operations (face value Rs.10/- each)						
	i) Basic	0.19	0.03	0.19	0.56	0.51	0.45
	ii) Diluted	0.19	0.03	0.19	0.56	0.51	0.45

Note:

- The above statement of audited standalone financial results of HMT Limited, which have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI") were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 9-February-2026 and subjected to Limited Review.
- The Company furnishes standalone financial statements along with the consolidated financial statements. In accordance with Ind AS 108, Operating Segments, the Company has disclosed the segment information in the audited consolidated financial statements. Accordingly, the segment information is given in the audited consolidated financial results of HMT Limited and its subsidiaries for the quarter and nine months ended December 31, 2025.
- The Board of Directors in the meeting held on 29th September 2025, have approved for writing off uncertain/unrealisable interest on the loan provided to HMT Machine Tools Ltd for the year 2025-26 as Bad debt, which has been communicated to NSE and BSE on the same day. In line with the above Rs.1807 lakhs has been written off for the period April 2025 to December 2025.
- Effective 21 November 2025, Govt. of India has notified four Labour Codes, collectively referred to as New Labour Codes. The GOI is in the process of notifying the related rules under the New Labour Codes and impact, if any, will be evaluated and accounted for in accordance with applicable Accounting Standards in the period in which such rules are notified and become effective. However, the Company has created provision for Gratuity in respect of Fixed-tenure employees in line with the guidance issued by the Institute of Chartered Accountants of India in the form of FAQs.
- Figures for the previous period/year's have been regrouped wherever necessary to conform with current period/year's figures.

For MKPS & ASSOCIATES LLP

Chartered Accountants

FRN: 302014E / W101061

CA. Ankit Kumar Agarwal

Partner

** No: 231099

By order of the Board of Directors

(Rajesh Kohli)

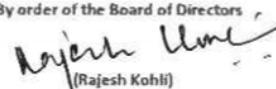
Chairman and Managing Director

(Addl. Charge)

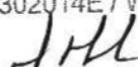


Place: Bangalore

Date: February 9, 2026

<p style="text-align: center;">HMT LIMITED No. 59, Bellary Road, Bangalore 560032</p> <p style="text-align: center;">EXTRACT OF THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025</p> <p style="text-align: center;">CIN: L29230KA1953GOI000748</p>							
(Rs. In lakhs)							
	Particulars	Three months ended			Nine months ended		Year Ended
		31-12-2025 Unaudited	30-09-2025 Unaudited	31-12-2024 Unaudited	31-12-2025 Unaudited	31-12-2024 Unaudited	31-03-2025 Audited
1	Total income from Continuing Operations	2085	2124	2224	6326	6278	8515
2	Net profit/ (loss) for the period (before tax, exceptional items)	670	121	659	2005	1798	1894
3	Net profit/ (loss) for the period before tax (after exceptional items)	670	121	659	2005	1798	1894
4	Net profit/ (loss) for the period after tax (after exceptional items)	670	121	659	2005	1798	1610
5	Net Profit/[Loss] from Discontinued Operations	-	-	-	-	-	-
6	Total Comprehensive Income for the period (comprising profit for the period and other comprehensive income(net of tax))	671	122	667	2009	1824	1615
7	Paid up Equity Share Capital (face value of Rs.10/- each)	35560	35560	35560	35560	35560	35560
8	Other Equity						11933
9	Earnings Per Share from continuing operations (face value of Rs.10/- each)						
	Basic :	0.19	0.03	0.19	0.56	0.51	0.45
	Diluted :	0.19	0.03	0.19	0.56	0.51	0.45
	Earnings Per Share from discontinued operations (face value of Rs.10/- each)						
	Basic :	-	-	-	-	-	-
	Diluted :	-	-	-	-	-	-
	Note:						
	1. The above is an extract of the detailed format of Quarterly and Nine monthly Financial Results filed with the Stock Exchanges under regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and Nine monthly Financial Results are available on the websites of Stock Exchange of www.nseindia.com and www.bseindia.com and on the Company's website www.hmtindia.com						
	2. Figures of previous year have been regrouped wherever necessary.						
Place: Bangalore	Date: February 9, 2026	By order of the Board of Directors					
		 (Rajesh Kohli) Chairman and Managing Director (Addl. Charge)					
		 HMT Limited 59, Bellary Road Bangalore - 560032					

For MKPS & ASSOCIATES LLP
Chartered Accountants
FRN: 302014E / W101061


CA. Ankit Kumar Agarwal
Partner
M. No: 231099

Independent Auditor's Review Report on consolidated quarterly and nine months financial results of the Company for the quarter and nine months ended 31st December 2025, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF HMT LIMITED

1. I have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of HMT Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net loss after tax and total comprehensive loss of its subsidiaries for the quarter and nine months ended 31st December, 2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the quarter and nine months ended 31st December 2025 and the corresponding period from 1st April 2024 to 31st December 2024, as reported in these financial results has been approved by the Parent's Board of Directors.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. My responsibility Sis to express a conclusion on the Statement based on our review.
3. I conducted my review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.
4. I also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



5. The consolidated half yearly financial results include the results of the following entities:

Sl.No	Name of the Entity	Nature of the Relationship
1	HMT Machine Tools Limited	Subsidiary
2	HMT (International) Limited	Subsidiary
3	HMT Watches Limited	Subsidiary
4	Sudmo HMT Process Engineers (India) Limited	Joint Venture

6. Based on my review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 6 below, nothing has come to my attention that causes me to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We draw attention to the Note No.4 of the financial results, regarding the accounting treatment and potential financial impact of the New Labour Codes effective from 21 November 2025.

8. I did not review the financial results of above 3 subsidiaries of HMT Limited and JV considered in the consolidated financial results, whose financial statements reflects total assets of Rs. 31806 Lakhs as at 31st December 2025 and total revenues of Rs. 8885 lakhs, total net loss of Rs.11413 lakhs and total comprehensive (loss) of Rs. 11655 lakhs, and the company has invested in a Joint Venture has total assets of Rs. 37 lakhs and net loss of Rs. 0.97 lakhs for the nine months ended 31st December 2025 i.e., for the period from 1st April 2025 to 31st December 2025. These financial results have been reviewed by other auditors whose reports have been furnished to me by the Management and my conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors.

My conclusion on the Statement is not modified in respect of the above matters.

For MKPS & Associates LLP
Chartered Accountants
FRN: 302014E/W101061




CA Ankit Kumar Agarwal

Partner

Membership Number: 231099

UDIN: 26231099EWAPY13587

Place: Bengaluru

Date: 9-02-2026

HMT LIMITED

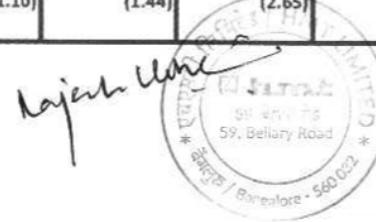
No.59, Bellary Road, Bangalore - 560 032

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025

CIN: L29230KA1953GOI000748

(Rs in lakhs)

	Particulars	Three months ended			Nine months ended		Year ended
		31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	
1	CONTINUING OPERATIONS						
1	Revenue from Operations	2083	2583	2919	7121	10253	14231
2	Other Income	1525	1615	1132	4413	3714	6240
	Total Income	3608	4198	4051	11534	13967	20471
3	Expenses						
a)	Cost of materials consumed	634	1024	753	2619	3885	6028
b)	Purchase of Stock in Trade	80	102	9	210	325	351
c)	Changes in Inventories (Increase)/decrease in SIT/WIP	(254)	451	283	520	689	1514
d)	Employee benefits expense	1665	1350	1797	4566	5603	6232
e)	Depreciation and amortisation expense	168	181	231	530	613	746
f)	Finance Costs	1768	1594	1716	5128	5112	6967
g)	Other expenses	2271	3404	1754	7370	5835	12639
	Total expenses	6332	8106	6543	20943	22062	34477
4	Profit /(Loss) before Share of Investment in Associate & Joint Venture, Exceptional items & Tax from Continuing Operations	(2724)	(3908)	(2492)	(9409)	(8095)	(14006)
5a	Share of Profit/(Loss) of an Associate & Joint venture	-	-	-	-	-	(1)
5b	Exceptional Items	-	-	(2636)	-	(2636)	-
6	Profit /(Loss) before Tax	(2724)	(3908)	(5128)	(9409)	(10731)	(14007)
7	Tax Expense	-	-	-	-	-	299
8	Profit /(Loss) for the period from Continuing Operations	(2724)	(3908)	(5128)	(9409)	(10731)	(14306)
II	DISCONTINUED OPERATIONS						
9	Profit /(Loss) for the period from Discontinued Operations	-	-	-	-	-	-
10	Tax income/withdrawal of tax/(Expense)of Discontinued Operations	-	-	-	-	-	-
11	Profit /(Loss) from Discontinued Operations	-	-	-	-	-	-
12	Profit /(Loss) for the period	(2724)	(3908)	(5128)	(9409)	(10731)	(14306)
13	Other Comprehensive Income						
i)	Items that will not be reclassified to profit / (Loss)	(78)	(79)	9	(237)	26	(280)
ii)	Income Tax relating to items that will not be reclassified to Profit / Loss	-	-	-	-	-	(1)
	Net Other Comprehensive Income	(78)	(79)	9	(237)	26	(281)
14	Total Comprehensive Income for the period (12±13)	(2802)	(3987)	(5119)	(9646)	(10705)	(14587)
15	Profit/(Loss) for the year attributable to :						
	Equity holder of the parent	(2724)	(3908)	(5128)	(9409)	(10731)	(14306)
	Non-Controlling Interest	-	-	-	-	-	-
16	Other Comprehensive Income attributable to:						
	Equity holder of the parent	(78)	(79)	9	(237)	26	(281)
	Non-Controlling Interest	-	-	-	-	-	-
17	Total Other Comprehensive Income for the year attributable to :						
	Equity holder of the parent	(2802)	(3987)	(5119)	(9646)	(10705)	(14587)
	Non-Controlling Interest	-	-	-	-	-	-
18	Paid-up Equity Share Capital (Face Value - Rs.10/-)	35560	35560	35560	35560	35560	35560
19	Other Equity	-	-	-	-	-	(225350)
20	Earnings per share from Continuing Operations (face value Rs.10/- each)						
i)	Basic	(0.77)	(1.10)	(1.44)	(2.65)	(3.02)	(4.02)
ii)	Diluted	(0.77)	(1.10)	(1.44)	(2.65)	(3.02)	(4.02)
	Earnings per share from Discontinued Operations (face value Rs.10/- each)						
i)	Basic	-	-	-	-	-	-
ii)	Diluted	-	-	-	-	-	-
	Earnings per share from Continuing & Discontinued Operations (face value Rs.10/- each)						
i)	Basic	(0.77)	(1.10)	(1.44)	(2.65)	(3.03)	(4.02)
ii)	Diluted	(0.77)	(1.10)	(1.44)	(2.65)	(3.03)	(4.02)



Primary Segment Information for the quarter and nine months ended 31st December 2025

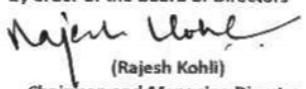
(Rs. in lakhs)

Particulars	Three months ended			Nine months ended		Consolidated
	31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	
1 Segment Revenue						
Food Processing Machinery	215	174	289	628	777	1134
Machine Tools	1414	1824	2068	5020	7799	11077
Projects	88	178	1038	326	1529	1535
Watches Assembly (incl. others)	367	423	442	1166	1113	1484
Total	2084	2599	3837	7140	11218	15230
Less: inter Segment Revenue	1	16	918	19	965	999
Total	2083	2583	2919	7121	10253	14231
2 Segment Results						
Segment Result before Interest & Taxes						
Food Processing Machinery	8	(12)	74	(59)	(26)	67
Machine Tools	(1632)	(3102)	(5048)	(6373)	(8577)	(10192)
Projects	5	71	937	83	1084	1185
Watches Assembly (incl. others)	663	729	625	2068	1900	1900
Total	(956)	(2314)	(3412)	(4281)	(5619)	(7040)
Less:						
Interest Expenses	1768	1594	1716	5128	5112	6967
Profit/(Loss) before Tax	(2724)	(3908)	(5128)	(9409)	(10731)	(14007)
3 Segment Assets						
Food Processing Machinery	1696	1905	1955	1696	1955	2009
Machine Tools	25613	24958	29680	25613	29680	26386
Projects	6101	5531	5796	6101	5796	5887
Watches Assembly (incl. others)	20669	21768	26763	20669	26763	20600
Unallocated and Discontinued	(1818)	(2095)	(2266)	(1818)	(2266)	(2294)
Total	52261	52067	61928	52261	61928	52588
4 Segment Liabilities						
Food Processing Machinery	1104	1337	1428	1104	1428	1409
Machine Tools	62168	61432	58497	62168	58497	57703
Projects	2014	1455	1832	2014	1832	1881
Watches Assembly (incl. others)	17568	17551	17195	17568	17195	17692
Unallocated and Discontinued	168843	166925	168884	168843	168884	163693
Total	251697	248700	247836	251697	247836	242378

Note:

- The above statement of unaudited consolidated financial results of HMT Limited, which have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI") were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 9-February-2026 and subjected to limited review.
- As per the approval of CCEA, the operations of the Subsidiary Company i.e. HMT Watches Limited, has been discontinued and under process of striking off with C-PACE. Accordingly, the figures are considered in accordance with IND AS 105.
- Networth of the HMT Group has been completely eroded. Considering the realisable value of the non-current assets held for sale, support from Government of India and other business plans, the Company has prepared its financial statements on going concern basis and accordingly, no adjustments are considered necessary to the carrying value of its assets and liabilities.
- Effective 21 November 2025, Govt. of India has notified four Labour Codes, collectively referred to as New Labour Codes. The GOI is in the process of notifying the related rules under the New Labour Codes and impact, if any, will be evaluated and accounted for in accordance with applicable Accounting Standards in the period in which such rules are notified and become effective. However, the Company has created provision for Gratuity in respect of Fixed-tenure employees in line with the guidance issued by the Institute of Chartered Accountants of India in the form of FAQs.
- Figures for the previous period/year's have been regrouped wherever necessary to conform with current period/year's figures.

By order of the Board of Directors


(Rajesh Kohli)
Chairman and Managing Director
(Addl. Charge)



Place: Bangalore
Date: February 9, 2026

For MKPS & ASSOCIATES LLP
Chartered Accountants
FRN: 302014E / W101061


CA. Ankit Kumar Agarwal
Partner
M No. 231099

HMT LIMITED
No. 59, Bellary Road, Bangalore 560032

EXTRACT OF THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025
CIN: L29230KA1953GOI000748

(Rs. In lakhs)

	Particulars	Three months ended			Nine months ended		Year Ended
		31-12-2025 Unaudited	30-09-2025 Unaudited	31-12-2024 Unaudited	31-12-2025 Unaudited	31-12-2024 Unaudited	31-03-2025 Audited
1	Total income from Continuing Operations	3608	4198	4051	11534	13967	20471
2	Net profit/ (loss) for the period (before tax, exceptional items)	(2724)	(3908)	(2492)	(9409)	(8095)	(14006)
3	Net profit/ (loss) for the period before tax (after exceptional items)	(2724)	(3908)	(5128)	(9409)	(10731)	(14007)
4	Net profit/ (loss) for the period after tax (after exceptional items)	(2724)	(3908)	(5128)	(9409)	(10731)	(14306)
5	Net Profit/(Loss) from Discontinued Operations	-	-	0	-	0	0
6	Total Comprehensive Income for the period (comprising profit for the period and other comprehensive income(net of tax))	(2802)	(3987)	(5119)	(9646)	(10705)	(14587)
7	Profit/(Loss) for the year attributable to : Equity holder of the parent	(2724)	(3908)	(5128)	(9409)	(10731)	(14306)
	Non-Controlling Interest	-	-	-	-	-	-
8	Other Comprehensive Income attributable to: Equity holder of the parent	(78)	(79)	9	(237)	26	(281)
	Non-Controlling Interest	-	-	-	-	-	-
9	Total Other Comprehensive Income for the year attributable to : Equity holder of the parent	(2802)	(3987)	(5119)	(9646)	(10705)	(14587)
	Non-Controlling Interest	-	-	-	-	-	-
10	Paid up Equity Share Capital (face value of Rs.10/- each)	35560	35560	35560	35560	35560	35560
11	Other Equity	-	-	-	-	-	(225350)
12	Earnings Per Share from continuing operations (face value of Rs.10/- each)						
	Basic :	(0.77)	(1.10)	(1.44)	(2.65)	(3.02)	(4.02)
	Diluted :	(0.77)	(1.10)	(1.44)	(2.65)	(3.02)	(4.02)
	Earnings Per Share from discontinued operations (face value of Rs.10/- each)						
	Basic :	-	-	-	-	-	-
	Diluted :	-	-	-	-	-	-

Note:

1. The above is an extract of the detailed format of Quarterly and Nine monthly Financial Results filed with the Stock Exchanges under regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and Nine monthly Financial Results are available on the websites of Stock Exchange of www.nseindia.com and www.bseindia.com and on the Company's website www.hmtindia.com
2. Figures of previous year have been regrouped wherever necessary.

For MKPS & ASSOCIATES LLP
Chartered Accountants
FRN: 302014E / W101061

[Signature]

CA. Ankit Kumar Agarwal
Partner
No: 231099

By order of the Board of Directors

[Signature]
(Rajesh Kohli)
Chairman and Managing Director
(Addl. Charge)



Place: Bangalore
Date: February 9, 2026