

ANDHRA PRADESH HEAVY MACHINERY & ENGINEERING LIMITED, KONDAPALLI
BALANCE SHEET AS AT 31.03.2023

(Rs.in Lakh)

Particulars	Note No.	As at 31.03.2023	As at 31.03.2022
Assets			
1) Non current assets			
a) Property ,plant and equipment	3	127.10	125.33
b) Financial Assets			
i) Loans	4	18.02	18.02
c) Deferred tax asset (net)	5	90.17	160.45
d) Other non-current assets	6	13.30	9.17
Total Non-Current Assets		248.59	312.97
2) Current Assets			
a) Inventories	7	953.80	754.77
b) Financial Assets			
i) Trade Receivables	8	1,620.21	1,503.05
ii) Cash &Cash equivalents	9	164.60	1,277.44
iii) Bank balance other than (ii) above	10	2,238.11	1,352.93
iv) Loans	11	116.58	117.89
v) Other Financial Assets	12	17.04	14.27
c) Current tax asset (net)	13	36.85	104.50
d) Other Current asset	14	146.10	108.11
Total Current Assets		5,293.29	5,232.96
Total Assets		5,541.88	5,545.93

Equity and Liabilities			
Equity			
a) Equity Share Capital	15	1,727.13	1,727.13
b) Other Equity	16	2,660.77	2,307.35
Equity attributable to equity holders of the Company		4,387.90	4,034.48
Total Equity		4,387.90	4,034.48
Liabilities			
1.Non-current liabilities			
a) Provisions	17	290.70	450.94
Total Non-current liabilities		290.70	450.94
2. Current liabilities			
a) Financial liabilities			
i)Trade payables	18		
a) Micro & Small Medium Enterprises		28.48	-
b) Others		178.28	81.99
ii) Other financial liabilities	19	424.90	667.78
b) Other current liabilities	20	150.07	218.56
c) Provisions	21	81.55	92.18
Total Current liabilities		863.28	1,060.51
Total Liabilities		1,153.98	1,511.44
Total equity and liabilities		5,541.88	5,545.93

Notes referred to above form an intergral part of the financial statements

As per our report of even date
 For M/s Kowtha & Co.,
 Chartered Accountants (FRN:001450S)

For and on behalf of the Board

K V Subba Rao
 Partner

G Srinivas
 Company Secretary

Y. Srinivasa Rao
 Chief Financial Officer

N.V.K. Srinivas
 Chairman

Y. Rajasekhara Reddy
 Managing Director

M. No 203320
 Kondapalli
 Date:

Membership No.
 FCS: 6395

DIN:10074610

DIN: 10118769

Kondapalli
 Date :



ANDHRA PRADESH HEAVY MACHINERY & ENGINEERING LIMITED, KONDAPALLI
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31.03.2023

(Rs.in Lakh)

Particulars	Note No.	For the year ended 31.03.2023	For the year ended 31.03.2022
Income			
(I) Revenue from Operations	22	4,217.52	2,391.40
(II) Other Income	23	323.92	406.29
(III) Total Income (I+II)		4,541.44	2,797.69
(IV) Expenses			
Cost of Materials Consumed	24	1,578.75	692.79
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	25	(130.15)	136.61
Employees Benefits Expenses	26	1,570.50	1,559.56
Finance Costs	27	0.29	1.50
Depreciation and Amortisation Expenses	3	11.34	13.94
Other Expenses	28	883.60	725.36
Total Expenses		3,914.33	3,129.78
(V) Profit/(Loss) Before Exceptional Items and Tax (III-IV)		627.11	(332.09)
(VI) Profit/ (Loss) Before Tax		627.11	(332.09)
(VII) Tax Expenses:			
(1) Current Tax		98.82	-
(2) Deferred Tax		43.09	67.33
(3) Tax relating to Earlier periods		-	(0.46)
Profit/ (Loss) for the period from continuing operations (VI-VII)		485.20	(265.22)
Other Comprehensive Income			
Items that will not be reclassified to Profit or Loss			
Less: Income tax relating to items that will not be reclassified to profit or		(104.58)	(14.70)
Total comprehensive income for the period (Comprising profit/ (Loss) and other comprehensive income for the period		(27.19)	3.62
Basic and Diluted Earning per equity share (Rs) Note No 27.16		2.81	(1.54)
Significant Accounting Policies	1 & 2		
Additional Notes to Accounts	29		

Notes referred to above form an intergral part of the Financial Statements

As per our report of even date

For M/s. Kowtha & Co.,

Chartered Accountants(FRN:001450S)

K.Venkatasubba Rao

Managing Partner

G.Srinivas

Company Secretary

Y.Srinivasa Rao

Chief Financial Officer

For and on behalf of Board of Directors of APHMEL

N.V.K Srinivas

Chairman

Y.Rajasekhara Reddy

Managing Director

M.No.203320

Place-Kondapalli

Date:04-07-2023

UDIN:23203320BGWIXG2582

Membership No.

FCS:6395

DIN:10074610

Kondapalli

Date: 23/07/2023

DIN:10118769

ANDHRA PRADESH HEAVY MACHINERY & ENGINEERING LIMITED, KONDAPALLI
Cash flow statement for the year ended 31st March 2023 (Indirect Method)

	(Rs. in lakh)	
	2022-23	2021-22
A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit before exceptional items and extraordinary items	522.52	(346.79)
Adjustments for		
Depreciation	11.34	13.94
Interest expenses	0.29	1.50
Interest Income on Deposits	(80.24)	(71.91)
Assets Written Off	0.32	5.83
Non - Current Provisions	(160.23)	52.86
Loss on sale of Assets	-	0.90
Others- Share Application Money Liab written back	(228.52)	3.08
Operating Profit before working capital changes	294.00	(343.71)
Adjustments towards changes in		
Inventories	(199.03)	167.03
Trade Receivables	(117.16)	1,526.12
Loans, Others, Other current assets, Other non-current Financial assets - Loans	(861.10)	51.08
Trade Payables	124.77	(186.38)
Other financial liabilities, Current liabilities, Provisions, tax (net)	(322.01)	(64.08)
Net Cash Flow from Operating Activities	(1,080.53)	1,150.06
Short/Excess of Earlier Tax	-	0.46
Provision for Taxation	(98.82)	0.46
(A) CASH FLOW FROM OPERATING ACTIVITIES	(1,179.35)	1,149.60
B) CASH FLOW FROM INVESTING ACTIVITIES		
Increase in Fixed Assets	(13.43)	(14.03)
Sale of Fixed Assets	-	4.30
Interest Income on Deposits	80.24	71.91
CASH FLOW FROM INVESTING ACTIVITIES	66.81	62.17
C) CASH FLOW FROM FINANCING ACTIVITIES		
Short Term Borrowings	-	-
Interest expenses	(0.29)	(1.50)
CASH FLOW FROM FINANCING ACTIVITIES	(0.29)	(1.50)
D) Net increase in Cash & Cash equivalents (A+B+C)	(1,112.83)	1,210.27
E) Cash & Cash equivalents at the beginning of the year	1,277.44	67.17
F) Cash & Cash equivalents at the end of the year (D+E)	164.60	1,277.44

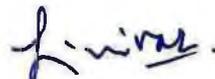
As per our report of even date
For M/s Kowtha & Co.
Chartered Accountants (FRN 001450S)

For and on behalf of the Board

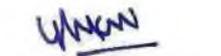




 K V Subba Rao G Srinivas Y Srinivasa Rao
 Partner Company Secretary Chief Financial Officer
 M No 203320 Membership No FCS 6395



 N.V.K. Srinivas
 Chairman
 DIN 10074610



 Y Rajasekhara Reddy
 Managing Director
 DIN 10118769



Kondapalli
Date

Kondapalli
Date

