

ANDHRA PRADESH HEAVY MACHINERY & ENGINEERING LIMITED, KONDAPALLI
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31.03.2024

(Rs.in Lakhs)

Particulars	Note No.	For the year ended 31.03.2024	For the year ended 31.03.2023
Income			
(I) Revenue from operations	22	3,253.90	4,217.52
(II) Other Income	23	202.12	323.92
(III) Total Income (I+II)		3,456.02	4,541.44
(IV) Expenses			
Cost of Materials Consumed	24	802.57	1,578.75
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	25	190.03	(130.15)
Employees Benefits Expenses	26	1,648.31	1,570.50
Finance Costs	27	1.58	0.29
Depreciation and Amortisation Expenses	3	13.23	11.34
Other Expenses	28	701.86	883.60
Total Expenses		3,357.58	3,914.33
(V) Profit/(Loss) Before Exceptional Items and Tax (III-IV)		98.44	627.11
(VI) Profit/ (Loss) Before Tax		98.44	627.11
(VII) Tax Expenses:			
(1) Less: Current Tax		16.39	98.82
(2) Add: Deferred Tax		23.44	(43.09)
(3) Tax relating to Earlier periods		-	-
Profit/ (Loss) for the period from continuing operators (VI-VII)		105.49	485.20
Other Comprehensive Income			
Items that will not be reclassified to Profit or Loss		(0.07)	(104.59)
Less: Income tax relating to items that will not be reclassified to profit or (Loss)		(0.02)	(27.19)
Total comprehensive income for the period (Comprising profit/ (Loss) and other comprehensive income for the period		105.40	353.42
Basic and Diluted Earning per equity share (Rs.) Note No.29		0.61	2.81
Significant Accounting Policies	1&2		
Additional Notes to Accounts	29		

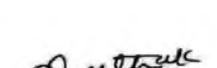
Notes referred to above form an integral part of the Financial Statements

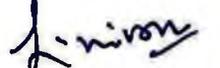
As per our report of even date
 For Annadevara Associates
 Chartered Accountants(FRN:004973S)

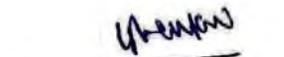
For and on behalf of the Board


 A.G. Krishna Prasad
 Partner
 Membership
 No.210576


 G. Srinivas
 Company Secretary
 Membership
 No. FCS:6395


 K. Vijaya Swetha
 Chief Financial
 Officer
 Membership No.
 ACA 218520


 N.V.K. Srinivas
 Chairman
 DIN:10074610


 Y. Rajasekhara Reddy
 Managing Director
 DIN:10118769

Kondapalli
 Dated: 18/07/2024



Kondapalli
 Dated: 18-07-2024



ANDHRA PRADESH HEAVY MACHINERY & ENGINEERING LIMITED, KONDAPALLI
Cash flow statement for the year ended 31st March 2024 (Indirect Method)

	2023-24 (Rs.in Lakhs)		2022-23 (Rs.in Lakhs)	
A) CASH FLOW FROM OPERATING ACTIVITIES				
Profit before exceptional items and extraordinary items		98.44		627.11
Adjustments for				
Depreciation	13.23		11.34	
Interest expenses	1.58		0.29	
Interest Income on Deposits	(124.83)		(80.25)	
Assets Written Off	0.06		0.32	
Other Adj.	(0.07)		(104.59)	
Non - Current Provisions	61.05		(160.23)	
Others (Loss on sale of assets)	-	(48.97)	-	(333.12)
Operating Profit before working capital changes		49.47		293.99
Adjustments towards changes in				
Inventories	251.82		(199.04)	
Trade Receivables	(352.52)		(117.16)	
Loans, Others, Other current assets, Other non-current Financial assets - Loans	(113.00)		(861.10)	
Trade Payables	(95.89)		124.77	
Other financial liabilities, Current liabilities, Provisions, tax (net)	93.74	(215.85)	(322.00)	(1,374.54)
Net Cash Flow from Operating Activities		(166.38)		(1,080.54)
Short/Excess of Earlier Tax	-		-	
Provision for Taxation	(16.39)	(16.39)	(98.82)	(98.82)
(A) CASH FLOW FROM OPERATING ACTIVITIES		(182.77)		(1,179.36)
B) CASH FLOW FROM INVESTING ACTIVITIES				
Increase in Fixed Assets	(12.35)		(13.43)	
Sale of fixed assets	0.13		-	
Interest Income on Deposits	124.83		80.25	
CASH FLOW FROM INVESTING ACTIVITIES		112.61		66.82
C) CASH FLOW FROM FINANCING ACTIVITIES				
Short Term Borrowings	-		-	
Interest expenses	(1.58)		(0.29)	
CASH FLOW FROM FINANCING ACTIVITIES		(1.58)		(0.29)
D) Net Increase in Cash & Cash equivalents (A+B+C)		(71.74)		(1,112.84)
E) Cash & Cash equivalents at the beginning of the year		164.60		1,277.44
F) Cash & Cash equivalents at the end of the year (D+E)		92.86		164.60

As per our report of even date
For Annadevara Associates
Chartered Accountants(FRN:004973S)

For and on behalf of the Board

A.G. Krishna Prasad

A.G. Krishna Prasad
Partner

Membership
No.210576

UDIN: 24210576BJZXMR5314

Kondapalli

Dated: 18/07/2024



G. Srinivas

G. Srinivas
Company Secretary

Membership
No. FCS:6395

Membership No.

K. Vijaya Swetha

K. Vijaya Swetha
Chief Financial
Officer

Membership No.
ACA 218520

N.V.K. Srinivas

N.V.K. Srinivas
Chairman
DIN:10074610

Y. Rajasekhara Reddy

Y. Rajasekhara Reddy
Managing Director
DIN:10118769

Kondapalli

Dated: 18-07-2024

