

ANDHRA PRADESH HEAVY MACHINERY & ENGINEERING LIMITED, KONDAPALLI
BALANCE SHEET AS AT 31.03.2025

(Rs.in Lakh)

Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
Assets			
1) Non current assets			
a) Property ,plant and equipment	3	122.75	126.03
b) Financial Assets			
c) Deferred tax asset (net)	4	109.06	113.59
d) Other non-current assets	5	31.33	31.32
Total Non-Current Assets		263.14	270.94
2) Current Assets			
a) Inventories	6	770.20	701.98
b) Financial Assets			
i) Trade Receivables	7	1,862.83	1,972.73
ii) Cash & Cash equivalents	8	1,140.45	92.86
iii) Bank balance other than (ii) above	9	2,184.88	2,239.03
iv) Loans		-	
iv) Other Financial Assets	10	134.05	130.03
c) Current tax asset (net)	11	123.76	84.93
d) Other Current asset	12	140.14	213.68
Total Current Assets		6,356.31	5,435.24
Total Assets		6,619.45	5,706.18
Equity and Liabilities			
Equity			
a) Equity Share Capital	13	1,727.13	1,727.13
b) Other Equity	14	3,752.69	2,766.18
Equity attributable to equity holders of the Company		5,479.82	4,493.31
Total Equity		5,479.82	4,493.31
Liabilities			
1 Non-current liabilities			
a) Provisions	15	219.44	351.74
Total Non-current liabilities		219.44	351.74
2. Current liabilities			
a) Financial liabilities			
i) Trade payables	16		
a) Micro & Small Medium Enterprises		1.69	-
b) Others		140.19	110.87
ii) Other financial liabilities	17	564.08	475.46
b) Other current liabilities	18	138.04	163.01
c) Provisions	19	76.20	111.79
Total Current liabilities		920.19	861.13
Total Liabilities		1,139.62	1,212.87
Total equity and liabilities		6,619.45	5,706.18

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

As per our report of even date

For M V R & Associates

Chartered Accountants

(FRN 009387S)



M.V.N. Ramachandra Rao
Partner
Membership No 202427



V. Venkateswara Rao
Company Secretary
& Senior Manager (IA)

Membership No.
ACS: 19196



K. Vijaya Swetha
Chief Financial Officer
Membership

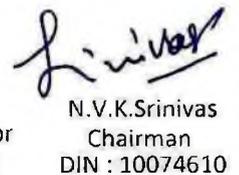
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For and on behalf of the Board



J. Nagaraju
Managing Director
DIN: 10751743



N.V.K.Srinivas
Chairman
DIN : 10074610

Kondapalli
Dated : 28/6/2025



Kondapalli

Dated 28-06-2025

UDIN:- 25202427BMIEYR6674

ANDHRA PRADESH HEAVY MACHINERY & ENGINEERING LIMITED, KONDAPALLI
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31.03.2025

(Rs.in Lakh)

Particulars	Note No.	(Rs.in Lakh)	
		For the year ended 31.03.2025	For the year ended 31.03.2024
Income			
(I) Revenue from Operations	20	3,543.99	3,253.90
(II) Other Income	21	216.23	202.12
(III) Total Income (I+II)		3,760.22	3,456.02
(IV) Expenses			
Cost of Materials Consumed	22	811.51	802.57
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	23	(56.35)	190.03
Employees Benefits Expenses	24	1,618.03	1,648.31
Finance Costs	25	1.19	1.58
Depreciation and Amortisation Expenses	3	15.22	13.23
Other Expenses	26	515.20	701.86
Total Expenses		2,904.80	3,357.58
(V) Profit/(Loss) Before Exceptional Items and Tax (III-IV)		855.42	98.44
(VI) Profit/ (Loss) Before Tax		855.42	98.44
(VII) Tax Expenses:			
(1) Current Tax		-	16.39
(2) Deferred Tax		(9.84)	23.44
(3) Tax relating to Earlier periods		115.21	-
Profit/ (Loss) for the period from continuing operators (VI-VII)		960.79	105.49
Other Comprehensive Income			
Items that will not be reclassified to Profit or Loss		20.41	(0.07)
Less: Income tax relating to items that will not be reclassified to profit or (Loss)		5.31	(0.02)
Total comprehensive income for the period (Comprising profit/ (Loss) and other comprehensive income for the period)		986.51	105.40
Basic and Diluted Earning per equity share (Rs.) Note No.27 . 5.3		5.56	0.61
Significant Accounting Policies	1 & 2		
Additional Notes to Accounts	27		

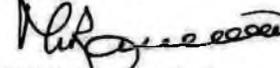
Notes referred to above form an integral part of the Financial Statements

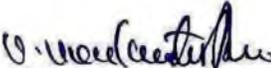
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M V R & Associates

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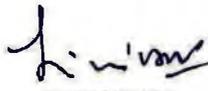
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M.V.N. Ramachandra Rao
Partner
Membership No 202427


V. Venkateswara Rao
Company Secretary
& Senior Manager (IA)
Membership No.
ACS 19196


K. Vijaya Swetha
Chief Financial Officer
Membership
No.ACA218520


J. Nagaraju
Managing Director
DIN: 10751743


N.V.K. Srinivas
Chairman
DIN: 10074610

For and on behalf of the Board

Kondapalli
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ANDHRA PRADESH HEAVY MACHINERY & ENGINEERING LIMITED, KONDAPALLI

Cash flow statement for the year ended 31st March 2025 (Indirect Method)

	(Rs.in lakh)			
	2024-25		2023-24	
A) CASH FLOW FROM OPERATING ACTIVITIES				
Profit before exceptional items and extraordinary items		855.42		98.44
Adjustments for				
Depreciation	15.22		13.23	
Interest expenses	1.19		1.58	
Interest Income on Deposits	(178.73)		(124.83)	
Assets Written Off	0.00		0.06	
Other Adj.	20.68		(0.07)	
Non - Current Provisions	(132.31)		61.05	
Others (Loss on sale of Assets)	-		-	(48.97)
Operating Profit before working capital changes		581.47		49.47
Adjustments towards changes in				
Inventories	(68.22)		251.82	
Trade Receivables	109.90		(352.52)	
Loans, Others, Other current assets, Other non-current Financial assets - Loans	84.82		(113.00)	
Trade Payables	31.01		(95.89)	
Other financial liabilities, Current liabilities, Provisions, tax (net)	28.05	185.56	93.74	(215.85)
Net Cash Flow from Operating Activities		767.04		(166.38)
Short/Excess of Earlier Tax	115.21		-	
Provision for Taxation	-	115.21	(16.39)	(16.39)
(A) CASH FLOW FROM OPERATING ACTIVITIES		882.25		(182.77)
B) CASH FLOW FROM INVESTING ACTIVITIES				
Increase in Fixed Assets	(12.21)		(12.35)	
Sale of Fixed Assets	-		0.13	
Interest Income on Deposits	178.73		124.83	
CASH FLOW FROM INVESTING ACTIVITIES		166.53		112.61
C) CASH FLOW FROM FINANCING ACTIVITIES				
Short Term Borrowings	-		-	
Interest expenses	(1.19)		(1.58)	
CASH FLOW FROM FINANCING ACTIVITIES		(1.19)		(1.58)
D) Net increase in Cash & Cash equivalents (A+B+C)		1,047.59		(71.74)
E) Cash & Cash equivalents at the beginning of the year		92.86		164.60
F) Cash & Cash equivalents at the end of the year (D+E)		1,140.45		92.86

As per our report of even date

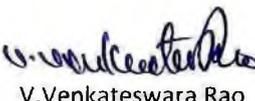
For M.V.R. & Associates

Chartered Accountants

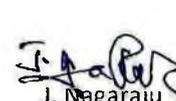
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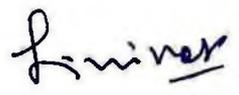
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