

ANDHRA PRADESH HEAVY MACHINERY & ENGINEERING LIMITED, KONDAPALLI
BALANCE SHEET AS AT 31.03.2021

(Rs.)

Particulars	Note No.	As at 31.03.2021	As at 31.03.2020
Assets			
1) Non current assets			
a) Property ,plant and equipment	1	13,626,643	14,861,313
b) Financial Assets			
i) Loans	2	1,964,942	1,965,442
c) Deferred tax asset (net)	3	8,930,198	19,842,482
d) Other non-current assets	4	7,485,414	17,266,690
Total Non-Current Assets		32,007,197	53,935,927
2) Current Assets			
a) Inventories	5	92,179,782	197,594,220
b) Financial Assets			
i) Trade Receivables	6	302,916,748	399,633,022
ii) Cash &Cash equivalentents	7(i)	6,716,770	8,161,403
iii) Bank balance other than (ii) above	7(ii)	132,506,320	15,529,776
iv) Loans	8	12,644,654	13,585,946
v) Other Financial Assets	9	896,622	995,024
c) Current tax asset (net)	10	9,326,193	10,701,798
d) Other Current asset	11	12,773,525	20,309,380
Total Current Assets		569,960,613	666,510,569
Total Assets		601,967,810	720,446,496



ANDHRA PRADESH HEAVY MACHINERY & ENGINEERING LIMITED, KONDAPALLI
BALANCE SHEET AS AT 31.03.2021

(Rs.)

Particulars	Note No.	As at 31.03.2021	As at 31.03.2020
Equity and Liabilities			
Equity			
a) Equity Share Capital	12	17,27,12,930	17,27,12,930
b) Other Equity	13	25,83,50,095	33,34,29,550
Equity attributable to equity holders of the Company		43,10,63,025	50,61,42,480
Total Equity		43,10,63,025	50,61,42,480
Liabilities			
1. Non-current liabilities			
a) Provisions	14	3,98,07,613	5,00,45,269
Total Non-current liabilities-		3,98,07,613	5,00,45,269
2. Current liabilities			
a) Financial liabilities			
i) Trade payables	15	2,68,36,613	5,46,98,860
ii) Other financial liabilities	16	7,33,67,449	7,66,86,994
b) Other current liabilities	17	2,24,27,658	1,47,60,802
c) Provisions	18	84,65,451	1,81,12,091
Total Current liabilities		13,10,97,172	16,42,58,747
Total Liabilities		17,09,04,785	21,43,04,016
Total equity and liabilities		60,19,67,810	72,04,46,496

As per our report of even date
 For M/s. P Subbarayudu & Co.,
 Chartered Accountants

For and on behalf of the Board






 P. V. Satish Kumar G. Srinivas Y. Srinivasa Rao
 Partner Company Secretary Chief Financial Officer



 S. Chandrasekhar
 Chairman



 K. Prasada Rao
 Managing Director

Membership No.233633

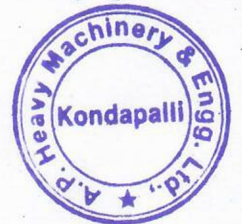
FRN: 004089S

Kondapalli

Dated: 15/4/21

Kondapalli

Dated: 15/4/21



ANDHRA PRADESH HEAVY MACHINERY & ENGINEERING LIMITED, KONDAPALLI
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31.03.2021

(Rs)

Particulars	Note No.	For the year ended 31.03.2021	For the year ended 31.03.2020
Income			
(I) Revenue from operations	19	54,12,20,600	72,80,72,353
(II) Other Income	20	1,37,30,528	1,93,03,662
(III) Total Income (I+II)		55,49,51,128	74,73,76,015
(IV) Expenses			
Cost of Materials Consumed	21	31,27,76,433	41,99,46,736
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	22	(73,03,355)	3,62,99,337
Employees Benefits Expenses	23	17,45,99,688	20,46,27,808
Finance Costs	24	98,157	6,60,550
Depreciation and Amortisation Expenses	1	16,00,701	21,12,064
Other Expenses	25	13,69,84,065	11,70,59,131
Total Expenses		61,87,55,689	78,07,05,626
(V) Profit/(Loss) Before Exceptional Items and Tax (III-IV)		(6,38,04,562)	(3,33,29,611)
(VI) Profit/ (Loss) Before Tax		(6,38,04,562)	(3,33,29,611)
(VII) Tax Expenses:			
(1) Current Tax		-	-
(2) Deferred Tax		(1,10,06,562)	18,98,507
(3) Tax relating to Earlier periods		-	-
Profit/ (Loss) for the period from continuing operations (VI-VII)		(7,48,11,124)	(3,14,31,104)
Other Comprehensive Income			
Items that will not be reclassified to Profit or Loss		(3,62,609)	(48,04,132)
Less: Income tax relating to items that will not be reclassified to profit or (Loss)		94,278	12,49,074
Total comprehensive income for the period (Comprising profit/ (Loss) and other comprehensive income for the period		(7,50,79,455)	(3,49,86,162)
Basic and Diluted Earning per equity share (Rs.) Note No.27.16		(4.33)	(1.82)
Significant Accounting Policies	26		
Additional Notes to Accounts	27		

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

As per our report of even date

For M/s. P Subbarayudu & Co.,

Chartered Accountants

P. V. Satish Kumar
Partner

G. Srinivas
Company Secretary

Y. Srinivasa Rao
Chief Financial Officer

For and on behalf of the Board

S.Chandrasekhar
Chairman

K. Prasada Rao
Managing Director

Membership No.233633

FRN: 004089S

Kondapalli

Dated: 15/4/21

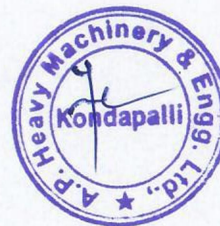
Kondapalli

Dated: 15/4/21



ANDHRA PRADESH HEAVY MACHINERY & ENGINEERING LIMITED, KONDAPALLI
Cash flow statement for the year ended 31st March 2021 (Indirect Method)

	(Rs.in lakh)			
	2020-21		2019-20	
A) CASH FLOW FROM OPERATING ACTIVITIES				
Profit before exceptional items and extraordinary items		(6,41,67,171)		(3,81,33,743)
Adjustments for				
Depreciation	16,00,701		21,12,064.00	
Interest expenses	98,157		6,60,550.00	
Interet Income on Deposits	(23,71,596)		(39,88,971.00)	
Assets Written Off	-		96,804.50	
Non - Current Provisions	(1,02,37,656)		1,21,15,838.00	
	-	(1,09,10,394)	-	1,09,96,286
Operating Profit before working capital changes		(7,50,77,565)		(2,71,37,458)
Adjustments towards changes in				
Inventories	10,54,14,438		1,31,64,746.98	
Trade Receivables	9,67,16,274		(13,05,15,289.00)	
Loans, Others, Other current assets, Other non-current Financial assets - Loans	(9,72,43,615)		5,67,59,043.91	
Trade Payables	(2,78,62,247)		(1,52,56,705.20)	
Other financial liabilities, Current liabilities, Provisions, tax (net)	(52,99,329)	7,17,25,523	1,08,71,933.51	(6,49,76,270)
Net Cash Flow from Operating Activities		(33,52,042)		(9,21,13,728)
Short/Excess of Earlier Tax	-		-	
Provision for Taxation	-	-	-	-
(A) CASH FLOW FROM OPERATING ACTIVITIES		(33,52,042)		(9,21,13,728)



ANDHRA PRADESH HEAVY MACHINERY & ENGINEERING LIMITED, KONDAPALLI
Cash flow statement for the year ended 31st March 2021 (Contd..)

	(Rs.in lakh)	
	2020-21	2019-20
B) CASH FLOW FROM INVESTING ACTIVITIES		
Increase in Fixed Assets	(3,66,029)	(3,05,068)
Interest Income on Deposits	23,71,596	39,88,971
CASH FLOW FROM INVESTING ACTIVITIES	20,05,567	36,83,903
C) CASH FLOW FROM FINANCING ACTIVITIES		
Short Term Borrowings	-	-
Interest expenses	(98,157)	(6,60,550)
CASH FLOW FROM FINANCING ACTIVITIES	(98,157)	(6,60,550)
D) Net increase in Cash & Cash equivalents (A+B+C)	(14,44,632)	(8,90,90,375)
E) Cash & Cash equivalents at the beginning of the year	81,61,402	9,72,51,777
F) Cash & Cash equivalents at the end of the year (D+E)	67,16,770	81,61,402

As per our report of even date
For M/s. P Subbarayudu & Co.,
Chartered Accountants

P. Satish
Partner



G. Srinivas
Company Secretary

Y. Srinivasa Rao
Chief Financial Officer

S.Chandrasekhar
Chairman

K. Prasada Rao
Managing Director

For and on behalf of the Board

Membership No.233633

FRN: 004089S

Kondapalli

Dated: 15/3/21

Kondapalli

Dated: 15/3/21