

ANDHRA PRADESH HEAVY MACHINERY & ENGINEERING LIMITED, KONDAPALLI
BALANCE SHEET AS AT 31.03.2022

(Rs.in lakh)

Particulars	Note No.	As at 31.03.2022	As at 31.03.2021
Assets			
1) Non current assets			
a) Property ,plant and equipment	3	125.33	136.27
b) Financial Assets			-
i) Loans	4	18.02	19.65
c) Deferred tax asset (net)	5	160.45	89.30
d) Other non-current assets	6	9.17	74.85
Total Non-Current Assets		312.97	320.07
2) Current Assets			
a) Inventories	7	754.77	921.80
b) Financial Assets			
i) Trade Receivables	8	1,503.05	3,029.17
ii) Cash &Cash equivalents	9	1,277.44	67.17
iii) Bank balance other than (ii) above	10	1,352.93	1,325.06
iv) Loans	11	117.89	123.89
v) Other Financial Assets	12	14.27	11.52
c) Current tax asset (net)	13	104.50	93.58
d) Other Current asset	14	108.11	127.42
Total Current Assets		5,232.96	5,699.61
Total Assets		5,545.93	6,019.68

Equity and Liabilities			
Equity			
a) Equity Share Capital	15	1,727.13	1,727.13
b) Other Equity	16	2,307.35	2,583.50
Equity attributable to equity holders of the Company		4,034.48	4,310.63
Total Equity		4,034.48	4,310.63
Liabilities			
1.Non-current liabilities			
a) Provisions	17	450.94	398.08
Total Non-current liabilities		450.94	398.08
2. Current liabilities			
a) Financial liabilities			
i)Trade payables	18		
a) Micro & Small Medium Enterprises		-	1.38
b) Others		81.99	266.99
ii) Other financial liabilities	19	667.78	733.67
b) Other current liabilities	20	218.56	224.28
c) Provisions	21	92.18	84.65
Total Current liabilities		1,060.51	1,310.97
Total Liabilities		1,511.44	1,709.05
Total equity and liabilities		5,545.93	6,019.68

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

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
Partner
Membership No.233633
FRN: 004089S

G. Srinivas
Company Secretary
Membership No.
FCS: 6395

Y. Srinivasa Rao
Chief Financial Officer

S.Chandrasekhar
Chairman
DIN: 07824215

K. Prasada Rao
Managing Director
DIN: 08923693

Kondapalli

Dated : 30-06-2022

Kondapalli

Dated : 30-06-2022

UDIN:- 22233633AL2SRS7062



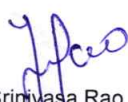
ANDHRA PRADESH HEAVY MACHINERY & ENGINEERING LIMITED, KONDAPALLI			
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31.03.2022			
(Rs.in lakh)			
Particulars	Note No.	For the year ended 31.03.2022	For the year ended 31.03.2021
Income			
(I) Revenue from Operations	22	2,391.40	5,412.20
(II) Other Income	23	406.29	137.31
(III) Total Income (I+II)		2,797.69	5,549.51
(IV) Expenses			
Cost of Materials Consumed	24	692.79	3,127.76
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	25	136.61	(73.03)
Employees Benefits Expenses	26	1,559.58	1,746.00
Finance Costs	27	1.50	0.98
Depreciation and Amortisation Expenses	3	13.94	16.01
Other Expenses	28	725.36	1,369.84
Total Expenses		3,129.78	6,187.56
(V) Profit/(Loss) Before Exceptional Items and Tax (III-IV)		(332.09)	(638.04)
(VI) Profit/ (Loss) Before Tax		(332.09)	(638.04)
(VII) Tax Expenses:			
(1) Current Tax		-	-
(2) Deferred Tax		67.33	(110.07)
(3) Tax relating to Earlier periods		0.46	-
Profit/ (Loss) for the period from continuing operations (VI-VII)		(265.22)	(748.11)
Other Comprehensive Income			
Items that will not be reclassified to Profit or Loss		(14.70)	(3.63)
Less: Income tax relating to items that will not be reclassified to profit or (Loss)		3.82	0.94
Total comprehensive income for the period (Comprising profit/ (Loss) and other comprehensive income for the period)		(276.10)	(750.79)
Basic and Diluted Earning per equity share (Rs.) Note No.29.17		(1.54)	(4.33)
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 M/s.P. Subbarayudu & Co.
Chartered Accountants



P.V. Satish Kumar
Partner
Membership No.233633
FRN: 004089S





G. Srinivas
Company Secretary
Membership No.
FCS:6395


Y. Srinivasa Rao
Chief Financial Officer

For and on behalf of the Board


S. Chandrasekhar
Chairman
DIN: 0782425


K. Prasada Rao
Managing Director
DIN: 08923693

Kondapalli
Dated : 30-06-2022

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ANDHRA PRADESH HEAVY MACHINERY & ENGINEERING LIMITED, KONDAPALLI
Cash flow statement for the year ended 31st March 2022 (Indirect Method)

	(Rs.in lakh)			
	2021-22		2020-21	
A) CASH FLOW FROM OPERATING ACTIVITIES				
Profit before exceptional items and extraordinary items		(346.79)		(641.67)
Adjustments for				
Depreciation	13.94		16.01	
Interest expenses	1.50		0.98	
Interest Income on Deposits	(71.91)		(23.72)	
Assets Written Off	5.83		-	
Non - Current Provisions	52.86		(102.38)	
Loss on sale of Assets	0.90		-	(109.11)
Others- Share Application Money Liab.written back	(0.05)	3.08		
Operating Profit before working capital changes		(343.71)		(750.78)
Adjustments towards changes in				
Inventories	167.03		1,054.14	
Trade Receivables	1,526.12		967.16	
Loans, Others, Other current assets, Other non-current Financial assets - Loans	51.08		(972.44)	
Trade Payables	(186.38)		(278.62)	
Other financial liabilities, Current liabilities, Provisions, tax (net)	(64.08)	1,493.77	(52.99)	717.26
Net Cash Flow from Operating Activities		1,150.06		(33.52)
Short/Excess of Earlier Tax	0.46		-	
Provision for Taxation	-	0.46	-	-
(A) CASH FLOW FROM OPERATING ACTIVITIES		1,149.60		(33.52)
B) CASH FLOW FROM INVESTING ACTIVITIES				
Increase in Fixed Assets	(14.03)		(3.66)	
Sale of Fixed Assets	4.30		-	
Interest Income on Deposits	71.91		23.72	
CASH FLOW FROM INVESTING ACTIVITIES		62.17		20.06
C) CASH FLOW FROM FINANCING ACTIVITIES				
Short Term Borrowings	-		-	
Interest expenses	(1.50)		(0.98)	
CASH FLOW FROM FINANCING ACTIVITIES		(1.50)		(0.98)
D) Net increase in Cash & Cash equivalents (A+B+C)		1,210.27		(14.45)
E) Cash & Cash equivalents at the beginning of the year		67.17		81.61
F) Cash & Cash equivalents at the end of the year (D+E)		1,277.44		67.17

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
Partner

Membership No.233633
FRN: 004089S

Kondapalli

Dated : 30-06-2022

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