

COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6)(b) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL STATEMENTS OF ANDHRA PRADESH HEAVY MACHINERY AND ENGINEERING LIMITED FOR THE YEAR ENDED 31 MARCH 2024.

The preparation of financial statements of Andhra Pradesh Heavy Machinery and Engineering Limited for the year ended 31 March 2024 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (Act) is the responsibility of the management of the Company. The Statutory Auditors appointed by the Comptroller and Auditor General of India under Section 139(5) of the Act are responsible for expressing opinion on the financial statements under Section 143 of the Act based on independent audit in accordance with the Standards on auditing prescribed under Section 143(10) of the Act. This is stated to have been done by them vide their **Revised Audit Report dated 04.12.2024** which supersedes their earlier Audit Reports dated 12.11.2024 and 18.07.2024.

I, on behalf of the Comptroller and Auditor General of India, have conducted a Supplementary audit of the Financial Statements of Andhra Pradesh Heavy Machinery and Engineering Limited for the year ended 31 March 2024 under Section 143(6)(a) of the Act. This Supplementary audit has been carried out independently without access to the working papers of the Statutory auditors and is limited primarily to inquiries of the Statutory Auditors and the Company personnel and a selective examination of some of the accounting records.

On the basis of my Supplementary Audit nothing significant has come to my knowledge which would give rise to any comment upon or supplement to Statutory Auditors Report under Section 143(6)(b) of the Act.

***For and on behalf of
the Comptroller and Auditor General of India***

Place: Vijayawada
Date: **19.12.2024**

Sd/-
(C. M. SINGH)
Principal Accountant General (Audit)