



Dr. MCR HUMAN RESOURCE DEVELOPMENT INSTITUTE OF TELANGANA
3rd Foundation Course for Military Engineer Services Officers
17th January to 23th April, 2022
Dr Mubeen Rafat

BALANCE SHEET - BHARAT DYNAMICS LTD			
ASSETS			
	AS ON 31st March	2020	2021
	Non-Current Assets	Rs in lakhs	
	Property, Plant & Equipment - Gross	1,01,081.81	1,06,953.69
	Less: Accumulated Depreciation	-25,776.65	-32,680.58
	Property, Plant & Equipment - Net	75,305.16	74,273.11
	Right of Use Assets	4,151.45	3,975.04
	Capital Work in Progress	4,205.85	2,149.86
	Intangible Assets	13,779.20	13,249.79
	Investment Property	0.97	0.97
	Financial Assets		
	Investments	390.43	452.26
	Loans	300.35	251.96
	Other Financial Assets	4,676.89	4,404.11
	Deferred Tax Assets (net)	5,424.97	4,773.25
	Other Non Current Assets	2,884.57	2,745.55
	Total Non Current Assets	1,11,119.84	1,06,275.90
	Current Assets		
	Inventories	85,651.77	1,39,701.00
	Raw Materials	56,627.51	96,833.06
	Work in Progress	26,962.15	40,236.32
	Finished Goods	427.69	518.21
	Stores & Spares	1,634.42	2,113.41
	Financial Assets		
	Trade Receivables	33,836.80	32,269.27
	Cash and Cash Equivalents	29,749.47	45,691.67
	Bank Balances	36,600.00	1,10,403.80
	Loans	236.96	196.87
	Other Financial Assets	2,42,550.43	1,21,594.31
	Other Current Assets	28,780.84	40,042.79
	Total Current Assets	4,57,406.27	4,89,899.71
	Total Assets	5,68,526.11	5,96,175.61



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BALANCE SHEET - BHARAT DYNAMICS LTD			
EQUITY & LIABILITIES			
	AS ON 31st March	2020	2021
		Rs in lakhs	
EQUITY			
Equity Share Capital		18,328.12	18,328.12
Other Equity			
General Reserve		2,23,135.54	2,48,135.54
Retained Earnings		19,219.31	2,011.06
Other Equity		2,42,354.85	2,50,146.60
TOTAL EQUITY		2,60,682.97	2,68,474.72
LIABILITIES			
Non Current Liabilities			
Financial Liabilities			
Lease Liabilities		771.19	652.71
Other Financial Liabilities		4,540.38	4,325.39
Provisions		29.13	2,906.82
Other Non-Current Liabilities		71,036.09	67,718.87
Total Non Current Liabilities		76,376.79	75,603.79
Current Liabilities			
Financial Liabilities			
Borrowings		216.63	
Trade Payables		34,548.53	74,260.11
Lease Liabilities		106.10	118.48
Other Financial Liabilities		16,554.62	14,417.85
Other Current Liabilities		1,47,415.56	1,40,302.58
Provisions		32,624.91	22,998.08
Total Current Liabilities		2,31,466.35	2,52,097.10
TOTAL LIABILITIES		3,07,843.14	3,27,700.89
TOTAL EQUITY & LIABILITIES		5,68,526.11	5,96,175.61



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PROFIT & LOSS ACCOUNT - BHARAT DYNAMICS LTD			
FOR THE YEAR ENDED 31 Mar		2020	2021
INCOME		Rs in lakhs	
	Revenue from Operations	3,10,487.20	1,91,375.95
	Other Income	8,805.03	9,461.36
	TOTAL INCOME	3,19,292.23	2,00,837.31
	EXPENDITURE		
	Cost of Materials Consumed	1,01,408.85	97,008.31
	Stock Adjustments	50,366.33	-12,890.75
	Employee Benefits Expenses	53,403.07	50,108.86
	Power & Fuel	2,261.58	1,858.84
	Repairs & Maintenance	2,582.17	2,368.26
	Other Operating Expenses	14,510.16	9,484.10
	Other Expenses	10,405.26	8,966.46
	TOTAL EXPENDITURE	2,34,937.42	1,56,904.08
	PROFIT BEFORE DEPRECIATION & AMORTISATION, INTEREST AND TAX (EBITDA)	84,354.81	43,933.23
	Less : Depreciation & Amortisation	9,643.84	9,453.84
	PROFIT BEFORE INTEREST AND TAX (OPERATING PROFIT)	74,710.97	34,479.39
	Less: Finance Cost		
	Interest & Bank Charges	326.55	252.26
	Others	139.02	139.02
	PROFIT BEFORE TAX	74,245.40	34,088.11
	Less : Tax Expenses		
	Current Tax	19,002.93	7,204.37
	Deferred Tax	1,752.39	1,107.73
	PROFIT AFTER TAX	53,490.08	25,776.01
	Other Comprehensive Income	-2,162.06	-1,354.33
	TOTAL COMPREHENSIVE INCOME FOR THE YEAR	51,328.02	24,421.68
	Earnings per share basic & diluted (face value Rs 10)	29.18	14.06



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CASH FLOW STATEMENT		
For the year ended 31st March	2020	2021
CASH FLOW FROM OPERATING ACTIVITIES:	Rs in lakhs	
Profit before tax	74,245.40	34,088.11
Adjustments for:		
Depreciation and amortisation expenses	9,643.84	9,453.84
Finance Cost	465.57	391.28
Interest income	-5,393.40	-5,628.86
Other Adjustments	-210.49	-1,281.78
Cash Generated from operations before working capital changes	78,750.92	37,022.59
Adjustments for:		
(Increase)/decrease in Trade Receivables	18,755.71	1,567.53
(Increase)/decrease in Inventories	79,770.06	-54,408.86
(Increase)/decrease in Loans	6.54	88.48
(Increase)/decrease in Financial Assets	-97,834.77	1,20,639.70
(Increase)/decrease in Other Assets	1,875.43	-10,684.08
Increase/(decrease) in Provisions	-5,444.51	-8,296.44
Increase/(decrease) in Trade & Other Payables	-17,397.19	39,711.58
Increase/(decrease) in Financial Liabilities	4,160.10	-2,253.13
Increase/(decrease) in Other Liabilities	5,144.26	-8,803.83
Net increase/(decrease) in cash from working capital changes	-10,964.37	77,560.95
Cash generated from operations	67,786.55	1,14,583.54
Taxes paid (net of refunds)	-17,364.41	-7,782.24
Net cash generated from operating activities - [A]	50,422.14	1,06,801.30



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CASH FLOW FROM INVESTING ACTIVITIES	Rs in lakhs	
Purchase of PP&E and intangible assets	-5,688.84	-5,660.91
Proceeds from sale of PP&E and Intangible Assets	0.36	11.21
Bank Deposits	-1,165.40	-73,803.80
Interest received	3,536.25	6,075.10
Net cash generated/(used in) from investing activities -[B]	-3,317.63	-73,378.40
CASH FLOW FROM FINANCING ACTIVITIES:		
Interest & Finance Charges paid	-326.55	-252.26
Repayment of Lease Liabilities	-94.72	-106.10
Dividends paid including Dividend tax	-18,665.92	-16,905.72
Net cash used in financing activities - [C]	-19,087.19	-17,264.08
Net increase/(decrease) in cash and cash equivalents - [A+B+C]	28,017.32	16,158.82
Cash and cash equivalents at the beginning of the year	1,515.52	29,532.84
Cash and cash equivalents at the end of the year	29,532.84	45,691.66