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INCAP LIMITED

1-58, NIDAMANUR,
VIJAYAWADA - 521 104.
ANDHRA PRADESH
INDIA

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www.incaplimited.in CIN L32101AP1990PLC011311

INCAP/BSE/2024-25/287

Dated 1st February, 2025

To

Bombay Stock Exchange,
21st Floor, P.J.Tower,
Dalal Street,
Mumabi.

Dear Sir,

Sub : Submission of Unaudited financial Results – Reg.

-x-x-x-

We are herewith enclosing the unaudited financial results for the year 2024-2025 3rd Quarter ended on 31st December, 2024, Cash flow Statement and Limited Review Report.

Meeting commenced at 11.15 AM and concluded at 02.20 PM.

This is for your information and record.

Thanking you,
Yours faithfully,
For INCAP LIMITED


(C. NEELIMA)
MANAGING DIRECTOR



INCAP LIMITED
CIN : L32101AP1990PLC011311
1-58, NIDAMANUR, VIJAYAWADA - 521104, ANDHRA PRADESH
UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED ON 31ST DECEMBER, 2024

(Amount Rs. In Lakhs)

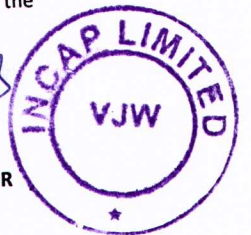
	PARTICULARS	QUARTER ENDED			9 MONTHS ENDED		YEAR ENDED
		01-10-2024 TO 31-12-2024	01-07-2024 TO 30-09-2024	01-10-2023 TO 31-12-2023	01-04-2024 TO 31-12-2024	01-04-2023 TO 31-12-2023	01-04-2023 TO 31-03-2024
		(UNAUDITED)	(AUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
I	Revenue from Operations			390.50	2,863.78	1,540.45	1,936.47
	Net Sales / Income from Operations	1,688.74	708.66	(1.70)	0.28	8.13	87.81
	Other Income	0.28	(0.48)				2,024.28
	Total Income from Operations (I)	1,689.02	708.18	388.80	2,864.06	1,548.58	
II	Expenses			189.39	1,175.10	739.04	1,080.97
	Cost of materials consumed	416.44	490.09	0.62	1,138.93	227.75	289.86
	Purchases of stock in trade	1,058.70	(30.48)	35.65	28.05	14.71	(78.23)
	Changes in Inventories	42.51	59.52	47.81	143.36	141.75	195.23
	Employee benefit expenses	49.53	48.00	12.88	27.43	23.69	17.35
	Finance Cost	17.86	7.06	7.66	26.79	22.89	38.29
	Depreciation and amortisation	8.96	8.99	84.47	236.43	314.19	388.76
	Other Expenses	75.37	79.66	378.48	2,776.09	1,484.02	1,932.23
	Total Expenses (II)	1,669.37	662.84				
III	Profit / (Loss) from operations before exceptional Items (I - II)	19.65	45.34	10.32	87.97	64.56	92.05
IV	Exceptional Items						
V	Profit / (Loss) before extra ordinary items and tax (III - IV)	19.65	45.34	10.32	87.97	64.56	92.05
VI	Extraordinary Items	19.65	45.34	10.32	87.97	64.56	92.05
VII	Profit / (Loss) before tax (V - VI)						
VIII	Tax expenses						25.10
	(1) Current tax	-	-	-	-	-	(0.02)
	(2) Deferred tax	-	-	-	-	-	66.97
IX	Profit / (Loss) for the period (VII - VIII)	19.65	45.34	10.32	87.97	64.56	
X	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	(6.13)
	B. (i) Items that will be reclassified to items that will be reclassified to profit or loss	-	-	-	-	-	-
XI	Total Comprehensive Income after tax (XI - XII)	19.65	45.34	10.32	87.97	64.56	60.84
XII	Paid up Equity Share Capital (Face value of Rs.10/- each)	513.32	513.32	513.32	513.32	513.32	513.32
	Earnings per Equity Share						1.30
	Basic & Diluted						1.30

Notes :

1. The above results were reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at its meeting held on 01st February, 2025. The financial results for the quarter ended on December 31, 2024 has been subjected to limited review by the Company's Statutory Auditors.

Date : 01st February, 2025
Place : Vijayawada

for INCAP LIMITED
Neelima
GNEELIMA
MANAGING DIRECTOR



INCAP LIMITED
STATEMENT OF ASSETS AND LIABILITIES AS AT 31-12-2024

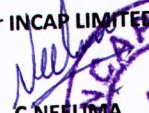
(Rs. In Lakhs)

Particulars	31-12-2024	31-03-2024
I. Assets		
Non Current Assets	450.53	343.15
(a) Property, Plant and Machinery	-	-
(b) Capital Work in Progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	-	-
(f) Intangible Assets Under Development	-	-
(h) Financial Assets	257.09	221.41
(i) Investments	-	-
(ii) Trade Receivables	609.57	1.83
(iii) Loans	-	-
(iv) Others (to be specified)	-	-
(i) Deferred Tax Assets (net)	11.34	10.26
(j) Other Non Current Assets	-	-
Current Assets	287.82	286.78
(a) Inventories	-	-
(b) Financial Assets	-	-
(i) Investments	2,118.86	981.17
(ii) Trade Receivables	31.79	813.18
(iii) Cash and Cash Equivalents	-	-
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	-	-
(iv) Others (to be specified)	47.69	5.88
(c) Current Tax Assets (net)	358.26	79.48
(d) Other Current Assets	4,172.95	2,743.15
TOTAL ASSETS		
II. EQUITY AND LIABILITIES		
Equity	513.32	513.32
(a) Equity Share Capital	1,181.70	1,093.73
(b) Other Equity	1,695.02	1,607.05
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities	1,084.80	36.50
(i) Borrowings	-	-
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities (other than those specified in item (b) to be specified)	-	-
(b) Provisions	28.41	28.41
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other non-current Liabilities	1,113.21	64.91
Current Liabilities		
(a) Financial Liabilities	64.33	238.67
(i) Borrowings	792.58	694.00
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities (other than those specified in item (b) to be specified)	-	-
(b) Other Current Liabilities	209.00	98.32
(c) Provisions	298.81	40.20
(d) Current Tax Liabilities (Net)	-	-
TOTAL EQUITY AND LIABILITIES	4,172.95	2,743.15

Date : 1st February, 2025

Place : Vijayawada

for INCAP LIMITED


C. NEELIMA
 MANAGING DIRECTOR



INCAP LIMITED

1-58 Nidamanur, Vijayawada - 521 104

(Amount Rs. In Lakhs)

CASH FLOW STATEMENT FOR THE QUARTER ENDED 31ST DECEMBER, 2024

PARTICULARS		31-Dec-24	31-Mar-24
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit After Tax and Extraordinary Items	87.96	60.84
	<u>Adjustments</u>	-	-
	Tax expenses	-	25.08
	Depreciation and Amortisation	26.79	38.29
	(Profit)/Loss on sale of Property, Plant and Equipment	-	(0.79)
	Finance Costs	27.43	17.35
	Interest Received	(0.28)	(80.15)
	Unrealised foreign exchange (gain) / loss	2.90	2.91
	Operating Profit Before Working Capital Changes	144.81	63.53
	<u>Adjustments for Working Capital Changes:</u>		
	Decrease/(Increase) in Inventories	(1.04)	(86.17)
	Decrease/(Increase) in Trade Receivables	(1,136.71)	(356.59)
	Decrease/(Increase) in Loans and Advances	(607.74)	(0.20)
	Decrease/(Increase) in Other Non-Current Assets	(1.08)	2.83
	Decrease/(Increase) in Other Current Assets	(278.78)	20.87
	Decrease/(Increase) in Other Current Tax Assets (net)	(41.80)	11.36
	Increase /(Decrease) in Trade Payables	94.70	(221.66)
	Increase /(Decrease) in Provisions (Current)	258.61	0.26
	Increase /(Decrease) in Other Current Liabilities	110.68	(15.25)
	ADJUSTMENTS IN WORKING CAPITAL	(1,603.15)	(644.56)
	Cash Generated from Operations	(1,458.34)	(581.04)
	Income Tax Paid/Provided	-	(25.10)
	Net Cash From Operating Activities {A}	(1,458.34)	(606.14)
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of Fixed assets	(134.17)	(15.18)
	Investment in company	(35.68)	-
	Sale of Fixed Assets	-	1.87
	Interest Received	0.28	80.15
	Net Cash Used In Investing activities {B}	(169.58)	66.84
C	CASH FLOW FROM FINANCING ACTIVITIES:		
	Availment/(Repayment) of Borrowings	873.97	155.67
	Proposed Dividend	-	(51.33)
	Interest Paid on Borrowings	(27.43)	(17.35)
	Net Cash Used in Financing Activities {C}	846.53	86.99
		-	-
D	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(781.39)	(452.31)
	Cash and Cash Equivalents at the beginning of the period	813.18	1,265.49
	Cash and Cash Equivalents at the end of the period	31.79	813.18
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(781.39)	(452.31)
	Cash on hand	0.03	0.22
	Balances held with banks	31.76	812.96
	Cash and cash equivalents as restated	31.79	813.18

This is the Cash Flow Statement referred to in our report of even date

Date : 01-02-2024
Place : Vijayawada

for INCAP LIMITED

C.NEELIMA
MANAGING DIRECTOR



LIMITED REVIEW REPORT

We have reviewed the accompanying statement of unaudited financial results of M/s. INCAP LIMITED, 1-58, Nidamanuru, Vijayawada – 521104 for the period ended 31st December, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Umamaheswara Rao & Co.,
Chartered Accountants
Firm Regn No. 004453S



(CA. S.HSY Sarma)
Partner
Membership No. 234083

Place: Guntur
Date: 01-02-2025

UDIN: 25234083 BM JHNR 1169

**HEAD
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