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INCAP LIMITED

1-58, NIDAMANUR, Phones : 91-866-2842571, 2842479
VIJAYAWADA - 521 104.
ANDHRA PRADESH
INDIA
E-mail : vjwincap@hotmail.com
www.incaplimited.in CIN L32101AP1990PLC011311

INCAP/BSE/2021-22/127

Dated 6th November, 2021

To

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

Dear Sir,

Sub : Submission of Unaudited financial Results – Reg.

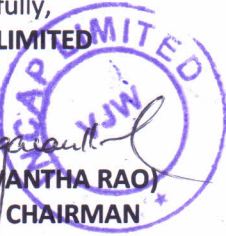
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We are herewith enclosing the unaudited financial results for the year 2021-2022 2nd Quarter ended on 30th September, 2021 and Limited Review Report.

Thanking you,
Yours faithfully,

For INCAP LIMITED


(C.BHAGAVANTHA RAO)
EXECUTIVE CHAIRMAN



INCAP LIMITED

CIN : L32101AP1990PLC011311

1-58, NIDAMANUR, VIJAYAWADA - 521104, ANDHRA PRADESH

UNAUDITED FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED 30TH SEPTEMBER, 2021

(Amount Rs. In Lakhs)

	PARTICULARS	QUARTER ENDED			YEAR ENDED
		01-07-2021 TO 30-09-2021	01-07-2020 TO 30-09-2020	01-04-2021 TO 30-09-2021	01-04-2020 TO 31-03-2021
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
I	Revenue from Operations				
	Net Sales / Income from Operations	497.92	392.07	937.61	2,090.83
	Other Income	1.92	26.14	3.48	121.83
	Total Income from Operations (I)	499.84	418.21	941.09	2,212.66
II	Expenses				
	Cost of materials consumed	249.55	227.66	434.61	867.89
	Purchases of stock in trade	63.52	23.51	100.35	173.94
	Changes in Inventories	(16.22)	(7.63)	(17.26)	(25.30)
	Employee benefit expenses	42.94	41.51	83.83	176.95
	Finance Cost	4.52	0.62	7.05	14.04
	Depreciation and amortisation	11.10	12.02	22.08	47.22
	Other Expenses	105.82	91.53	261.86	889.74
	Total Expenses (II)	461.23	389.22	892.52	2,144.48
III	Profit / (Loss) from operations before exceptional Items (I - II)	38.61	28.99	48.57	68.18
IV	Exceptional Items				
V	Profit / (Loss) before extra ordinary items and tax (III - IV)	38.61	28.99	48.57	68.18
VI	Extraordinary Items				
VII	Profit / (Loss) before tax (V - VI)	38.61	28.99	48.57	68.18
VIII	Tax expenses				
	(1) Current tax	-	-	-	18.28
	(2) Deferred tax	-	-	-	(8.57)
IX	Profit / (Loss) for the period (VII - VIII)	38.61	28.99	48.57	58.47
X	Other Comprehensive Income				
	A. (i) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	5.79
	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)	-	-	-	64.26
XII	Paid up Equity Share Capital (Face value of Rs.10/- each)	513.32	513.32	513.32	513.32
	Earnings per Equity Share				1.14
	Basic & Diluted				1.14

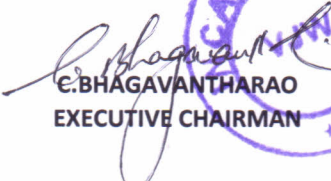
Notes :

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 6th October, 2021. The financial results for the quarter ended on September 30, 2021 has been subjected to limited review by the Company's Statutory Auditors.

Date : 06th October, 2021

Place : Vijayawada

for INCAP LIMITED


E. BHAGAVANTHARAO
 EXECUTIVE CHAIRMAN



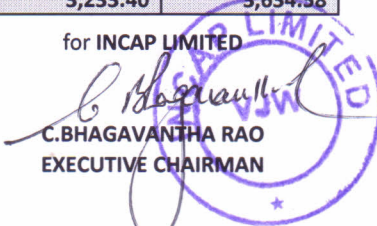
INCAP LIMITED
STATEMENT OF ASSETS AND LIABILITIES AS AT 30-09-2021

(Rs. In Lakhs)

Particulars	30-09-2021	31-03-2021
I. Assets		
Non Current Assets		
(a) Property, Plant and Machinery	397.74	419.09
(b) Capital Work in Progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	-	-
(f) Intangible Assets Under Development	-	-
(h) Financial Assets	-	-
(i) Investments	200.00	200.00
(ii) Trade Receivables	-	-
(iii) Loans	991.23	22.14
(iv) Others (to be specified)	-	-
(i) Deferred Tax Assets (net)	-	-
(j) Other Non Current Assets	75.90	25.78
Current Assets		
(a) Inventories	311.52	213.27
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	863.46	810.50
(iii) Cash and Cash Equivalents	250.68	1,786.55
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	-	-
(iv) Others (to be specified)	-	-
(c) Current Tax Assets (net)	15.77	40.17
(d) Other Current Assets	127.09	117.09
TOTAL ASSETS	3,233.40	3,634.58
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	513.32	513.32
(b) Other Equity	1,083.47	1,034.91
LIABILITIES	1,596.79	1,548.23
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	115.37	122.59
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities (other than those specified in item (b) to be specified)	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	23.52	23.52
(d) Other non-current Liabilities	-	-
Current Liabilities	138.90	146.12
(a) Financial Liabilities		
(i) Borrowings	45.00	60.08
(ii) Trade Payables	1,259.91	1,678.28
(iii) Other Financial Liabilities (other than those specified in item (b) to be specified)	-	-
(b) Other Current Liabilities	101.08	101.17
(c) Provisions	91.73	100.69
(d) Current Tax Liabilities (Net)	-	-
TOTAL EQUITY AND LIABILITIES	3,233.40	3,634.58

Date : 06th October, 2021,
Place : Vijayawada

for INCAP LIMITED


C. BHAGAVANTHA RAO
EXECUTIVE CHAIRMAN

K. ANURADHA & ASSOCIATES
Chartered Accountants
#3-29-21, 4th Floor, Prahas Mansion,
Park Lane, Krishna Nagar
GUNTUR – 522006



LIMITED REVIEW REPORT

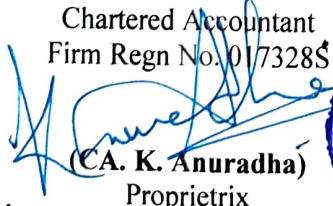
We have reviewed the accompanying statement of unaudited financial results of M/s. INCAP LIMITED, 1-58, Nidamanuru, Vijayawada – 521104 for the Quarter ended 30th September, 2021. The management is responsible for the preparation and fair presentation of this Interim Financial Information and has been approved by the Audit Committee of the Board of Directors. Our responsibility is to issue a review report on this interim financial information based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, “Review of Interim Financial Information performed by the Independent Auditors of the Entity” issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. 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 Interim 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 K Anuradha & Associates

Chartered Accountant
Firm Regn No. 017328S


(CA. K. Anuradha)
Proprietrix

Membership No. 210171

Place: Guntur

Date: 06-Nov-2021

UDIN: 21210171AAAABT4719

