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# INCAP LIMITED

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

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E-mail : [vjwincap@bsnl.co.in](mailto:vjwincap@bsnl.co.in) [vjwincap@hotmail.com](mailto:vjwincap@hotmail.com)  
URL : [www.incaplimited.com](http://www.incaplimited.com) CIN L32101AP1990PLC011311

INCAP/BSE/2020-21/115

Dated 30<sup>th</sup> January, 2021

To

Bombay Stock Exchange,  
21<sup>st</sup> Floor, P.J.Tower,  
Dalal Street,  
Mumabi.

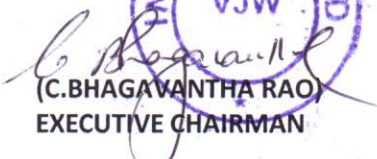
Dear Sir,

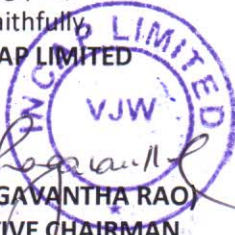
Sub : Submission of Unaudited financial Results – Reg.

-X-X-X-

We are herewith enclosing the unaudited financial results for the year 2020-2021 3<sup>rd</sup> Quarter ended on 31<sup>st</sup> December, 2020 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 31ST DECEMBER, 2020

(Amount Rs. In Lakhs)

	PARTICULARS	QUARTER ENDED			YEAR ENDED
		01-10-2020 TO 31-12-2020	01-04-2020 TO 30-09-2020	01-10-2019 TO 31-12-2019	01-04-2019 TO 31-03-2020
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
I	Revenue from Operations				
	Net Sales / Income from Operations	500.23	937.27	1,122.93	3,832.50
	Other Income	6.81	47.03	23.15	89.36
	Total Income from Operations (I)	507.03	984.29	1,146.08	3,921.86
II	Expenses				
	Cost of materials consumed	299.40	297.68	271.79	867.17
	Purchases of stock in trade	1.66	23.51	-	65.66
	Changes in Inventories	(3.35)	(2.20)	37.02	106.03
	Employee benefit expenses	54.54	68.22	44.57	197.12
	Finance Cost	3.99	6.44	13.52	50.05
	Depreciation and amortisation	11.90	23.65	12.09	45.53
	Other Expenses	122.49	536.28	720.81	2,530.47
	Total Expenses (II)	490.63	953.58	1,099.81	3,862.03
	Profit / (Loss) from operations before exceptional Items (I - II)	16.41	30.71	46.27	59.83
III	Exceptional Items				
IV	Profit / (Loss) before extra ordinary items and tax (III - IV)	16.41	30.71	46.27	59.83
V	Extraordinary Items				
VI	Profit / (Loss) before tax (V - VI)	16.41	30.71	46.27	59.83
VII	Tax expenses				
	(1) Current tax	-	-	-	15.14
	(2) Deferred tax	-	-	-	0.72
IX	Profit / (Loss) for the period (VII - VIII)	16.41	30.71	46.27	43.96
X	Other Comprehensive Income				
	A. (i) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	(20.34)
	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)	-	-	-	23.62
XII	Paid up Equity Share Capital (Face value of Rs.10/- each)	513.32	513.32	513.32	513.32
	Earnings per Equity Share				
	Basic & Diluted				

**Notes :**

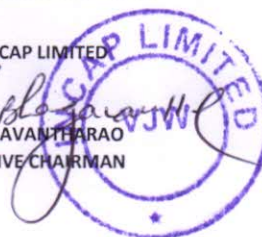
1. The above results were reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at its meeting held on 30th January, 2021. The financial results for the quarter ended on December 31, 2020 has been subjected to limited review by the Company's Statutory Auditors.

Date : 30th January, 2020.

Place : Vijayawada

for INCAP LIMITED

C. BHAGAVANTHARAO  
EXECUTIVE CHAIRMAN





**INCAP LIMITED**  
STATEMENT OF ASSETS AND LIABILITIES AS AT 31-12-2020

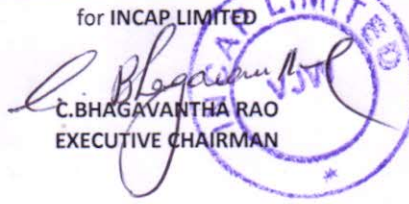
(Rs. In Lakhs)

Particulars	30-09-2020	31-03-2020
<b>I. Assets</b>		
Non Current Assets		
(a) Property, Plant and Machinery	429.95	464.71
(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	875.17	49.04
(iv) Others (to be specified)	-	-
(i) Deferred Tax Assets (net)	-	-
(j) Other Non Current Assets	585.48	518.18
Current Assets		
(a) Inventories	202.28	150.79
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	768.44	713.51
(iii) Cash and Cash Equivalents	364.27	1,367.23
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	-	-
(iv) Others (to be specified)	-	-
(c) Current Tax Assets (net)	-	-
(d) Other Current Assets	92.38	91.04
<b>TOTAL ASSETS</b>	<b>3,517.96</b>	<b>3,554.50</b>
<b>II. EQUITY AND LIABILITIES</b>		
Equity		
(a) Equity Share Capital	513.32	513.32
(b) Other Equity	1,069.11	1,021.99
<b>LIABILITIES</b>	<b>1,582.43</b>	<b>1,535.31</b>
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	188.03	49.38
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	-	-
(other than those specified in item (b) to be specified)		
(b) Provisions	-	-
(c) Deferred Tax Liabilities ( Net)	32.09	32.09
(d) Other non-current Liabilities	-	-
Current Liabilities	220.12	81.47
(a) Financial Liabilities		
(i) Borrowings	-	19.04
(ii) Trade Payables	1,622.42	1,821.53
(iii) Other Financial Liabilities	-	-
(other than those specified in item (b) to be specified)		
(b) Other Current Liabilities	48.73	52.94
(c) Provisions	29.13	29.08
(d) Current Tax Liabilities ( Net)	15.14	15.14
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,517.96</b>	<b>3,554.50</b>

Date : 30th January, 2021.

Place : Vijayawada

for INCAP LIMITED

  
C. BHAGAVANTHA RAO  
EXECUTIVE CHAIRMAN



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**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 31<sup>st</sup> December, 2020. 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. 0173288

(CA. K. Anuradha)

Proprietrix

Membership No. 210171

Place: Guntur

Date: 30-Jan-2021

UDIN: 21210171AAAAAP3521

