



INCEPTUM ENTERPRISES LIMITED

{Formerly Known As Angels Enterprises Limited}

Regd. Office: Office No.JF-01, Property No. F-40, Jagatpuri, Delhi-110040

Email: angelsenterpriseslimited@yahoo.com Website: www.angelsenter.com CIN: L51909DL1990PLC042445

Date: 03.08.2023

To,

BSE Limited
P J Towers,
Dalal Street,
Mumbai -400001

Subject: Submission of Audited Financial result for the quarter and year ended on 31.03.2023

Dear Sir/ Madam

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the company in its meeting held on 27th May, 2023 consider and approved the following matter:

1. Audited Financial Results of the company for quarter and year ended on March 31, 2023 were noted and approved.
2. Audit Report from Statutory Auditor on Financial Statements for quarter and year ended on March 31, 2023 was considered and noted.
3. Cash Flow Statement for the year ended on March 31, 2023.
4. Also find enclosed attachment of Declaration of Unmodified Audit Report Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please find the enclosed attachment of above mentioned documents and take the same in your records.

For INCEPTUM ENTERPRISES LIMITED
(Formerly known as Angels Enterprises Limited)


VINAY PRAKASH
Director
DIN: 07304994

Statement of Audited Financial Results for the quarter and Year ended 31.03.2023

Amount In Lakh

Particulars		Quarter Ended			Year Ended	
		3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended	Current Year Ended	Previous Year Ended
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Total Income from Operations	-	-	-	-	-
II.	Other Income	-	-	-	-	-
III.	Total Revenue (I+II)	-	-	-	-	-
IV.	Expenses					
	a) Cost of Materials consumed		-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-	-	-
	d) Employee benefits expenses	0.90	0.90	1.80	3.60	3.60
	e) Depreciation and amortisation expenses	-	-	-	-	-
	f) Other expenses	0.19	0.19	0.32	0.63	0.61
	Total Expenses	1.09	1.09	2.12	4.23	4.21
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	(1.09)	(1.09)	(2.12)	(4.23)	(4.21)
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	(1.09)	(1.09)	(2.12)	(4.23)	(4.21)
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	(1.09)	(1.09)	(2.12)	(4.23)	(4.21)
X	Tax expenses					
	a) Current Tax	-	-	-	-	-
	a) Income Tax Adjustment	-	-	-	-	-
	a) MAT Credit Entitlement	-	-	-	-	-
	b) Deferred Tax Liabilities / (Assets)	(0.01)	-	-	(0.01)	(0.02)
XI	Profit (Loss) for the period from continuing operations (IX-X)	(1.07)	(1.09)	(2.12)	(4.21)	(4.20)
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	(1.07)	(1.09)	(2.12)	(4.21)	(4.20)
XVI	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-

	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(1.07)	(1.09)	(2.12)	(4.21)	(4.20)
XVIII	Earnings per equity share (for continuing operation):					
	(1) Basic	(0.000)	(0.000)	0.021	(0.000)	0.123
	(2) Diluted	(0.000)	(0.000)	0.021	(0.000)	0.123
XIX	Earnings per equity share (for discontinued operation):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XX	Earning Per Share (for discontinued & continuing operations)					
	a) Basic	(0.000)	(0.000)	0.021	(0.000)	0.123
	b) Diluted	(0.000)	(0.000)	0.021	(0.000)	0.123

For INCEPTUM ENTERPRISES LIMITED
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VINAY PRAKASH
Director
DIN: 07304994

Date : 27.05.2023

Place : Delhi

STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2023

S. No.	Particulars	Amount in Lakh	
		As at 31.03.2023	As at 31.03.2022
		Audited	Audited
A	ASSETS		
1	<u>Non- Current Assets</u>		
	(a) Property, Plant and Equipment	0.13	0.13
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	-	-
	(ii) Loan & Advances	-	-
	(iii) Other financial assets	-	-
	(e) Deferred tax assets (net)	0.20	0.19
	(f) Other Non-Current Assets	11.44	11.44
	Total Non-Current Assets	11.76	11.75
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade Receivables	198.46	199.11
	(ii) Cash and Bank equivalents	1.82	1.80
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loan & Advances	241.60	241.60
	(v) Investment	-	-
	(c) Other Current Assets	-	-
	Total Current Assets	441.88	442.51
	TOTAL ASSETS	453.64	454.26
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	411.14	411.14
	(b) Other Equity	-277.95	-273.74
	(c) Money received against share warrants	-	-
	Total Equity	133.19	137.40
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		

	(i) Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	-	-
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	81.14	81.14
	(ii) Trade Payables	217.88	217.88
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	21.43	17.83
	(c) Provisions	-	-
	Total Current Liabilities	320.45	316.85
	TOTAL EQUITY AND LIABILITIES	453.64	454.26

NOTES:

1	The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.
2	The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 27.05.2023. The Statutory auditors have carried out Audit Report for the same.
3	The Company has made business only in one segment during the period hence no segment reporting is required.
4	As the Company's business activity falls within a single segment, therefore segment reporting is not applicable.
5	The above results are prepared in accordance with Indian Accounting standard (Ind-AS), the provisions of Companies Act, 2013 as applicable and guidelines issued by the SBEI. The Ind-AS are prescribed under section 133 of Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rule, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

For INCEPTUM ENTERPRISES LIMITED
(Formerly known as Angels Enterprises Limited)


VINAYAPRAKASH
Director
DIN: 07304994

Date : 27.05.2023

Place : Delhi

Cash Flow Statement for the year ended 31st, March 2023

Particulars	Amount in Lakh	
	Year ended 31.03.2023	Year ended 31.03.2022
<u>(A) CASH FLOW FROM OPERATING ACTIVITIES:-</u>		
1.Net profit before tax	(4.23)	(4.21)
2.Adjustment for:		
<u>Add:</u> Depreciation & Amortization Expenses	-	-
<u>Add:</u> Amortization Expenses / Written off	-	-
Operating Profit before Working capital changes	(4.23)	(4.21)
3.Working Capital Changes:		
Decrease (Increase) in Trade & Other Receivables	0.65	0.55
Increase (Decrease) in Trade & Other Payables	-	-
Increase (Decrease) in Current Liabilities & Provisions	-	-
Increase (Decrease) in Other Liabilities	3.60	3.60
Net Changes in Working Capital	4.25	4.15
<u>Cash Generated from Operations</u>	0.02	(0.06)
Adjustment of Taxes		-
Net Cash Flow from Operating Activities (A)	0.02	(0.06)
<u>(B.) CASH FLOW FROM INVESTING ACTIVITIES :</u>		
<u>Non Current Financial Assets</u>		
(Increase) Decrease in Investment	-	-
(Increase) Decrease in Loans & Advances	-	-
<u>Current Financial Assets</u>		
(Increase) Decrease in Loans & Advances	-	8.00
Net Cash Flow from Investing Activities (B)	-	8.00
<u>(C.) CASH FLOW FROM FINANCING ACTIVITIES :</u>		
Issue of share capital and Proceeds from Share Application Money	-	-
<u>Non-Current Financial Assets</u>		
Increase / (Decrease) in Borrowings	-	-
<u>Current Financial Assets</u>		
Increase / (Decrease) in Borrowings	-	(8.00)
Increase in Preliminary Expenses	-	-
Net Cash Flow from Financing Activities (C)	-	(8.00)

Net Increase / (Decrease) in Cash & Cash Equivalents (A-B+C)	0.02	(0.06)
Cash and cash equivalents at the beginning of the year / Period	1.80	1.86
Cash and cash equivalents at the end of the year/ Period	1.82	1.80
* Note: The above Cash Flow Statement has been prepared under "Indirect Method" as set out in the Accounting Standard		

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VINAY PRAKASH
Director
DIN: 07304994

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Place : Delhi



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Declaration of Unmodified Audit Report Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, **VINAYAPRAKASH**, one of the Directors of **INCEPTUM ENTERPRISES LIMITED** having its registered office at **Office No.JF-01, Property No. F-40, Jagatpuri, Delhi-110040** hereby declare that Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended 31st March, 2023.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosures) Requirements, 2015, as amended and circular no. CIR/CFD/CMD/56//2016 dated May 27, 2016.

This is submitted for your record.

For **INCEPTUM ENTERPRISES LIMITED**
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VINAYAPRAKASH
Director
DIN: 07304994