



# 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](mailto:angelsenterpriseslimited@yahoo.com) Website: [www.angelsenter.com](http://www.angelsenter.com) CIN: L51909DL1990PLC042445

Date: 16.11.2021

To,

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

Subject: Outcome of Board Meeting

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 15<sup>th</sup> November, 2021 approved the following matter:

1. Unaudited Financial Results of the company for quarter and half year ended on September 30, 2021 were noted and approved.
2. Limited Review Report from Statutory Auditor on Financial Statements for quarter and half year ended on September 30, 2021 was considered and noted.
3. Cash Flow Statement for the half year ended on September 30, 2021.

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)

  
VINAYAPRAKASH  
Director  
DIN: 07304994

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2021

		Quarter Ended			Period Ended		Year Ended
Particulars		3 Months ended 30/09/2021	Preceding 3 months ended 30/06/2021	Corresponding 3 months ended 30/09/2020	Year to Figure for current year ended 30.09.2021	Year to Figure for previous year ended 30.09.2020	Current Ended 31/03/2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Total Income from Operations	-	-	-	-	-	-
II.	Other Income	-	-	-	-	-	-
III.	<b>Total Revenue (I+II)</b>	-	-	-	-	-	-
IV.	<b>Expenses</b>						
	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	0.90	1.80	1.80	3.60
	e) Depreciation and amortization expenses	-	-	-	-	-	-
	f) Other expenses	0.14	0.15	0.17	0.30	0.33	0.62
	<b>Total Expenses</b>	<b>1.04</b>	<b>1.05</b>	<b>1.07</b>	<b>2.10</b>	<b>2.13</b>	<b>4.22</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	<b>(1.04)</b>	<b>(1.05)</b>	<b>(1.07)</b>	<b>(2.10)</b>	<b>(2.13)</b>	<b>(4.22)</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	(1.04)	(1.05)	(1.07)	(2.10)	(2.13)	(4.22)
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	(1.04)	(1.05)	(1.07)	(2.10)	(2.13)	(4.22)
X	Tax expenses						
	a) Current Tax	-	-	-	-	-	-
	a) Income Tax Adjustment	-	-	-	-	-	-
	a) Deferred Tax Adjustmenrt	-	-	-	-	-	-
	b) Deferred Tax Liabilities / (Assets)	-	-	-	-	-	-0.02
XI	Profit (Loss) for the period from continuing operations (IX-X)	(1.04)	(1.05)	(1.07)	(2.10)	(2.13)	(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)	(1.04)	(1.05)	(1.07)	(2.10)	(2.13)	(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)	(1.04)	(1.05)	(1.07)	(2.10)	(2.13)	(4.20)
XVIII	Earnings per equity share (for continuing operation):						
	(1) Basic	(0.014)	(0.006)	(0.000)	(0.000)	(0.000)	(0.018)
	(2) Diluted	(0.014)	(0.006)	(0.000)	(0.000)	(0.000)	(0.018)
XIX	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XX	Earnings Per Share (for discontinued & continuing operations)						
	a) Basic	(0.014)	(0.006)	(0.000)	(0.000)	(0.000)	(0.018)
	b) Diluted	(0.014)	(0.006)	(0.000)	(0.000)	(0.000)	(0.018)

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

  
VINAYAPRAKASH  
Director  
DIN: 07304994

**STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2021**

S. No.	Particulars	Amount in Lakh	
		As at 30.09.2021	As at 31.03.2021
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b><u>Non- Current Assets</u></b>		
	(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)	0.17	0.17
	(f) Other Non-Current Assets	11.44	11.44
	<b>Total Non-Current Assets</b>	<b>11.74</b>	<b>11.74</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade Receivables	199.41	199.66
	(ii) Cash and Bank equivalents	1.81	1.86
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loan & Advances	249.60	249.60
	(v) Investment	-	-
	(c) Other Current Assets	-	-
	<b>Total Current Assets</b>	<b>450.82</b>	<b>451.12</b>
	<b>TOTAL ASSETS</b>	<b>462.56</b>	<b>462.86</b>
	<b><u>EQUITY AND LIABILITIES</u></b>		
	<b>Equity</b>		
	(a) Equity Share Capital	411.14	411.14
	(b) Other Equity	-271.64	-269.54
	(c) Money received against share warrants	-	-
	<b>Total Equity</b>	<b>139.50</b>	<b>141.60</b>
<b>B</b>	<b>Liabilities</b>		
<b>1</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-

	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Non-Current Liabilities	-	-
	<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	89.14	89.14
	(ii) Trade Payables	217.88	217.88
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	16.03	14.23
	(c) Provisions	-	-
	<b>Total Current Liabilities</b>	<b>323.05</b>	<b>321.25</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>462.56</b>	<b>462.86</b>

**NOTES:**

<b>1</b>	The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.
<b>2</b>	The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 15.11.2021. The Statutory auditors have carried out Limited Review Report for the same.
<b>3</b>	The Company has made business only in one segment during the period hence no segment reporting is required.

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

  
VINAYAPRAKASH  
Director  
DIN: 07304994

Date : 15.11.2021

Place : Delhi

**CASH FLOW STATEMENT AS ON 30.09.2021**

Particulars	Amount in Lakh	
	Year ended 30.09.2021	Year ended 31.03.2021
<b><u>(A) CASH FLOW FROM OPERATING ACTIVITIES:-</u></b>		
1.Net profit before tax	-2.13	-4.22
<b><u>2.Adjustment for:</u></b>	-	
Add: Depreciation & Amortization Expenses	-	-
Add: Amortization Expenses / Written off	-	-
<b>Operating Profit before Working capital changes</b>	<b>-2.13</b>	<b>-4.22</b>
<b><u>3.Working Capital Changes:</u></b>		
Decrease (Increase) in Trade & Other Receivables	0.25	3.10
Increase (Decrease) in Trade & Other Payables	-	-
Increase (Decrease) in Current Liabilities & Provisions	-	-
Increase (Decrease) in Other Liabilities	-1.80	-0.17
<b>Net Changes in Working Capital</b>	<b>-1.55</b>	<b>2.93</b>
<b><u>Cash Generated from Operations</u></b>	<b>-3.68</b>	<b>-1.29</b>
Adjustment of Taxes		-
<b>Net Cash Flow from Operating Activities (A)</b>	<b>-3.68</b>	<b>-1.29</b>
<b><u>(B.) CASH FLOW FROM INVESTING ACTIVITIES :</u></b>		
<b><u>Non Current Financial Assets</u></b>		
(Increase) Decrease in Investment	-	-
(Increase) Decrease in Loans & Advances	-	-
<b><u>Current Financial Assets</u></b>	-	-
(Increase) Decrease in Loans & Advances	-	-
<b>Net Cash Flow from Investing Activities (B)</b>	<b>-</b>	<b>-</b>
<b><u>(C.) CASH FLOW FROM FINANCING ACTIVITIES :</u></b>		
Issue of share capital and Proceeds from Share Application Money	-	-
<b><u>Non Current Financial Assets</u></b>		
Increase / (Decrease) in Borrowings	-	-
<b><u>Current Financial Assets</u></b>		
Increase / (Decrease) in Borrowings	-	-
Increase in Preliminary Expenses	-	-
<b>Net Cash Flow from Financing Activities (C)</b>	<b>-</b>	<b>-</b>

Net Increase / (Decrease) in Cash & Cash Equivalents ( A-B+C )	-3.67	-1.29
Cash and cash equivalents at the beginning of the year / Period	1.86	3.15
Cash and cash equivalents at the end of the year/ Period	-1.81	1.86

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

  
VINAYAPRAKASH  
Director  
DIN: 07304994

Date : 15.11.2021

Place : Delhi





# **M/S K A S G & ASSOCIATES**

*Chartered Accountants*

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## **LIMITED REVIEW REPORT**

**To,  
Board of Directors of  
M/S Inceptum Enterprises Ltd  
(Formerly known as Angels Enterprises Ltd)**

We have reviewed the accompanying statement of Unaudited Financial Results of **M/S M/S Inceptum Enterprises Ltd.** (the "Company"), for the quarter and period ended 30<sup>th</sup> September 2021, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Companies 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.

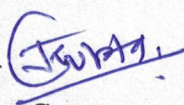
We conducted our review in accordance with the standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditors of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to 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 accordingly, we do not express and \ audit opinion.

Based on our review conducted as above, nothing has come to our attention that caused us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Companies Act. 2013 read with relevant rules



issued hereunder 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 Obligation and disclosed Requirements) Regulations, 2015 and SEBI circular dated 5<sup>th</sup> July 2016 including the manner in which it is to be disclosed, or that its contains any material misstatement.

**For M/s K A S G & ASSOCIATES**  
**Chartered Accountants**

  
**CA. Jitendra Kumar Gupta**  
**Partner**  
**FRN: 023713C**  
**M. No. 546596**



**Place: New Delhi**  
**Dated: 15.11.2021**  
**UDIN- 21546596AAAAEI1972**