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INCAP LIMITED

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

Phones : 91-866-2842479, 2842571
Fax : 91-866-2842572

E-mail : vjwincap@bsnl.co.in vjwincap@hotmail.com
URL : www.incaplimited.com. CIN : L32101AP1990PLCO11311

INCAP/BSE/2019-20/3

Dated 31st January, 2020

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 2019-2020 3rd Quarter ended on 31st December, 2019 and Limited Review Report.

Thanking you,
Yours faithfully,
For INCAP LIMITED


(C.BHAGAVANTHA RAO)
MANAGING DIRECTOR



INCAP LIMITED

CIN : L32101AP1990PLC011311

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

UNAUDITED FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED 31TH DECEMBER, 2019

(Amount Rs. In Lakhs)

	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		01-10-2019 TO 31-12-2019	01-07-2019 TO 30-09-2019	01-10-2018 TO 31-12-2018	01-04-2019 TO 31-12-2019	01-04-2018 TO 31-12-2018	01-04-2018 TO 31-03-2019
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
I	Revenue from Operations						
	Net Sales / Income from Operations	1,122.93	1,312.75	636.23	2,985.08	1,590.45	2,058.33
	Other Income	23.15	16.12	58.20	50.61	112.19	104.81
	Total Income from Operations (I)	1,146.08	1,328.86	694.42	3,035.69	1,702.63	2,163.14
II	Expenses						
	Cost of materials consumed	271.79	200.48	400.62	681.10	1,017.80	1,321.13
	Purchases of stock in trade	-	32.20	-	52.49	-	2.81
	Changes in Inventories	37.02	4.92	(28.22)	75.64	(52.93)	(63.14)
	Employee benefit expenses	44.57	46.72	51.70	144.69	147.06	196.10
	Finance Cost	13.52	14.82	12.11	37.41	25.05	32.21
	Depreciation and amortisation	12.09	12.18	12.22	36.41	48.02	44.76
	Other Expenses	720.81	976.05	177.53	1,904.28	396.77	492.27
	Total Expenses (II)	1,099.81	1,287.35	625.97	2,932.03	1,581.78	2,026.14
III	Profit / (Loss) from operations before exceptional items (I - II)	46.27	41.51	68.46	103.67	120.86	137.00
IV	Exceptional Items						
V	Profit / (Loss) before extra ordinary items and tax (III - IV)	46.27	41.51	68.46	103.67	120.86	137.00
VI	Extraordinary Items						
VII	Profit / (Loss) before tax (V - VI)	46.27	41.51	68.46	103.67	120.86	137.00
VIII	Tax expenses						
	(1) Current tax	-	-	-	-	-	37.24
	(2) Deferred tax	-	-	-	-	-	2.59
IX	Profit / (Loss) for the period (VII - VIII)	46.27	41.51	68.46	103.67	120.86	97.17
X	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss (net of tax)	-	-	-			(1.71)
	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)	46.27	41.51	68.46	103.67	120.86	95.46
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						
	Basic & Diluted						1.89

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 31st January, 2020. The financial results for the quarter ended on December 30, 2019 has been subjected to limited review by the Company's Statutory Auditors.

Date : 31st January, 2020.

Place : Vijayawada

for INCAP LIMITED

C.BHAGAVANTHARAO
MANAGING DIRECTOR



INCAP LIMITED
STATEMENT OF ASSETS AND LIABILITIES AS AT 31-12-2019

(Rs. In Lakhs)

	Particulars	31-12-2019	31-03-2019
I.	Assets		
	Non Current Assets		
	(a) Property, Plant and Machinery	473.44	494.94
	(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	960.78	86.14
	(iv) Others (to be specified)	-	-
	(i) Deferred Tax Assets (net)	-	-
	(j) Other Non Current Assets	520.68	536.92
	Current Assets	-	-
	(a) Inventories	200.87	330.19
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	1,493.20	497.71
	(iii) Cash and Cash Equivalents	318.07	285.30
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (net)	-	-
	(d) Other Current Assets	94.60	25.33
	TOTAL ASSETS	4,261.62	2,456.53
II.	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	513.32	513.32
	(b) Other Equity	1,102.03	998.37
	LIABILITIES	1,615.35	
	Non-Current Liabilities	-	
	(a) Financial Liabilities	-	
	(i) Borrowings	547.73	68.89
	(ii) Trade Payables	-	-
	(iii) Other Financial Liabilities	-	-
	(other than those specified in item (b) to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred Tax Liabilities (Net)	31.37	31.37
	(d) Other non-current Liabilities	-	-
	Current Liabilities	579.10	
	(a) Financial Liabilities	-	
	(i) Borrowings	-	19.04
	(ii) Trade Payables	1,945.70	664.68
	(iii) Other Financial Liabilities	-	-





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 31st December, 2019. 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 Accountants
Firm Regn No. 