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# INCAP LIMITED

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

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URL : [www.incaplimited.com](http://www.incaplimited.com). CIN : L32101AP1990PLCO11311

INCAP/BSE/2018-19/1

Dated 5<sup>th</sup> November, 2018

To

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

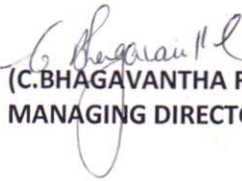
Dear Sir,

Sub : Submission of Unaudited financial Results – Reg.

-X-X-X-

We are herewith enclosing the unaudited financial results for the year 2018-2019 2<sup>nd</sup> Quarter ended on 30<sup>th</sup> September, 2018 and Limited Review Report.

Thanking you,  
Yours faithfully,  
For **INCAP LIMITED**

  
(C.BHAGAVANTHA RAO)  
MANAGING DIRECTOR



## Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
A	Date of start of reporting period	01-07-2018	01-04-2018
B	Date of end of reporting period	30-09-2018	30-09-2018
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. For		
1	<b>Income</b>		
	Revenue from operations	636.230	1115.400
	Other income	58.190	100.850
	<b>Total income</b>	<b>694.420</b>	<b>1216.250</b>
2	<b>Expenses</b>		
(a)	Cost of materials consumed	400.620	703.470
(b)	Purchases of stock-in-trade	0.000	0.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-28.220	-48.520
(d)	Employee benefit expense	51.650	102.520
(e)	Finance costs	12.110	14.210
(f)	Depreciation, depletion and amortisation expense	12.220	24.580
(f)	<b>Other Expenses</b>		
1	Other Expenses	177.640	313.700
2			
3			
4			
5			
6			
7			
8			
9			
10			
	<b>Total other expenses</b>	<b>177.640</b>	<b>313.700</b>
	<b>Total expenses</b>	<b>626.020</b>	<b>1109.960</b>
3	<b>Total profit before exceptional items and tax</b>	<b>68.400</b>	<b>106.290</b>
4	Exceptional items	0.000	0.000
5	<b>Total profit before tax</b>	<b>68.400</b>	<b>106.290</b>
7	<b>Tax expense</b>		
8	Current tax	0.000	0.000
9	Deferred tax	0.000	0.000
10	<b>Total tax expenses</b>	<b>0.000</b>	<b>0.000</b>
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.000	0.000
14	<b>Net Profit Loss for the period from continuing operations</b>	<b>68.400</b>	<b>106.290</b>
15	Profit (loss) from discontinued operations before tax	0.000	0.000
16	Tax expense of discontinued operations	0.000	0.000
17	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0.000</b>	<b>0.000</b>
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.000	0.000
21	<b>Total profit (loss) for period</b>	<b>68.400</b>	<b>106.290</b>
22	Other comprehensive income net of taxes	0.000	0.000
23	<b>Total Comprehensive Income for the period</b>	<b>68.400</b>	<b>106.290</b>



7	<b>Tax expense</b>		
8	Current tax	0.000	0.000
9	Deferred tax	0.000	0.000
10	<b>Total tax expenses</b>	<b>0.000</b>	<b>0.000</b>
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.000	0.000
14	<b>Net Profit Loss for the period from continuing operations</b>	<b>68.400</b>	<b>106.290</b>
15	Profit (loss) from discontinued operations before tax	0.000	0.000
16	Tax expense of discontinued operations	0.000	0.000
17	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0.000</b>	<b>0.000</b>
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.000	0.000
21	<b>Total profit (loss) for period</b>	<b>68.400</b>	<b>106.290</b>
22	<u>Other comprehensive income net of taxes</u>	0.000	0.000
23	<b>Total Comprehensive Income for the period</b>	<b>68.400</b>	<b>106.290</b>
24	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0.000	0.000
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.000	0.000
26	<b>Details of equity share capital</b>		
	Paid-up equity share capital	513.320	513.320
	Face value of equity share capital	10.000	10.000
27	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
29	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	1.330	2.070
	Diluted earnings (loss) per share from continuing operations	1.330	2.070
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.000	0.000
	Diluted earnings (loss) per share from discontinued operations	0.000	0.000
ii	<b>Earnings per equity share</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	1.330	2.070
	Diluted earnings (loss) per share from continuing and discontinued operations	1.330	2.070
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	<b>Disclosure of notes on financial results</b>	<b>Add Notes</b>	



## Statement of Asset and Liabilities

	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2018
	Date of end of reporting period	30-09-2018
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	839.500
	Capital work-in-progress	
	Investment property	
	Goodwill	0.000
	Other intangible assets	0.000
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	<b>Non-current financial assets</b>	
	Non-current investments	400.000
	Trade receivables, non-current	
	Loans, non-current	367.150
	Other non-current financial assets	86.820
	<b>Total non-current financial assets</b>	<b>853.970</b>
	Deferred tax assets (net)	
	Other non-current assets	
	<b>Total non-current assets</b>	<b>1693.470</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	419.030
	<b>Current financial asset</b>	
	Current investments	0.000
	Trade receivables, current	721.520
	Cash and cash equivalents	15.880
	Bank balance other than cash and cash equivalents	0.000
	Loans, current	0.000
	Other current financial assets	
	<b>Total current financial assets</b>	<b>737.400</b>
	Current tax assets (net)	
	Other current assets	115.070
	<b>Total current assets</b>	<b>1271.500</b>
<b>3</b>	Non-current assets classified as held for sale	
#####	Regulatory deferral account debit balances and related deferred tax Assets	
	<b>Total assets</b>	<b>2964.970</b>



	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	513.320
	Other equity	1069.460
	<b>Total equity attributable to owners of parent</b>	<b>1582.780</b>
	Non controlling interest	
	<b>Total equity</b>	<b>1582.780</b>
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	419.870
	Trade payables, non-current	
	Other non-current financial liabilities	
	<b>Total non-current financial liabilities</b>	<b>419.870</b>
	Provisions, non-current	0.000
	Deferred tax liabilities (net)	28.780
	Deferred government grants, Non-current	
	Other non-current liabilities	
	<b>Total non-current liabilities</b>	<b>448.650</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	0.000
	Trade payables, current	818.760
	Other current financial liabilities	110.010
	<b>Total current financial liabilities</b>	<b>928.770</b>
	Other current liabilities	
	Provisions, current	4.770
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	<b>Total current liabilities</b>	<b>933.540</b>
<b>3</b>	Liabilities directly associated with assets in disposal group classified as held for sale	
<b>4</b>	Regulatory deferral account credit balances and related deferred tax liability	
	<b>Total liabilities</b>	<b>1382.190</b>
	<b>Total equity and liabilities</b>	<b>2964.970</b>
	Disclosure of notes on assets and liabilities	<a href="#">Add Notes</a>



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



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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 30<sup>th</sup> September, 2018. 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

FRN No. 0173285

(CA. K Anuradha)

Proprietor

Membership No. 210171

Place: Guntur

Date: 27-Oct-2018

