



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: 02.12.2022

To,

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

Subject: Submission of Unaudited Financial Result for the quarter and half ended on 30.09.2022

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 14th November, 2022 consider and approved the following matter:

1. Unaudited Financial Results of the company for quarter and half year ended on September 30, 2022 were noted and approved.
2. Limited Review Report from Statutory Auditor on Financial Statements for quarter and half year ended on September 30, 2022 was considered and noted.

Please take the same in your records.

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


VINAYAPRAKASH
Director
DIN: 07304994

PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEP 2022

| Particulars | Quarter Ended | | | Period Ended | | Year Ended |
|-------------|---|--|--|---|--|-----------------------------|
| | 3 Months ended 30/09/2022 | Preceding 3 months ended 30/06/2022 | Corresponding 3 months ended 30/09/2021 | Year to Figure for current year ended 30.09.2022 | Year to Figure for previous year ended 30.09.2021 | Current Ended 31/03/2022 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | 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 | 0.90 | 1.80 | 1.80 |
| | e) Depreciation and amortisation expenses | - | - | - | - | - |
| | f) Other expenses | 0.10 | 0.15 | 0.14 | 0.26 | 0.30 |
| | Total Expenses | 1.00 | 1.05 | 1.04 | 2.06 | 2.10 |
| V | Profit/(Loss) before exceptional and extraordinary items and tax (III-V) | (1.00) | (1.05) | (1.04) | (2.06) | (2.10) |
| VI | Exceptional Items | - | - | - | - | - |
| VII | Profit/(Loss) before extraordinary items and tax (VI-VII) | (1.00) | (1.05) | (1.04) | (2.06) | (2.10) |
| VIII | Extraordinary items | - | - | - | - | - |
| IX | Profit/(Loss) before tax (VIII-IX) | (1.00) | (1.05) | (1.04) | (2.06) | (2.10) |
| X | Tax expenses | | | | | |
| | a) Current Tax | - | - | - | - | - |
| | a) Income Tax Adjustment | - | - | - | - | - |
| | a) Deferred Tax Adjustmenrt | - | - | - | - | - |
| | b) Deferred Tax Liabilities / (Assets) | - | - | - | - | -0.01 |
| XI | Profit (Loss) for the period from continuing operations (IX-X) | (1.00) | (1.05) | (1.04) | (2.06) | (2.10) |
| 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) | (1.00) | (1.05) | (1.04) | (2.06) | (2.10) |
| 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) | (1.00) | (1.05) | (1.04) | (2.06) | (2.10) | (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) | 0.001 | 0.000 | 0.001 | 0.018 |
| XIX | Earnings per equity share (for discontinued operation): | | | | | | |
| | (1) Basic | 0.014 | (0.006) | 0.001 | 0.000 | 0.001 | 0.018 |
| | (2) Diluted | 0.014 | (0.006) | 0.001 | 0.000 | 0.001 | 0.018 |
| XX | Earning Per Share (for discontinued & continuing operations) | | | | | | |
| | a) Basic | 0.014 | (0.006) | 0.001 | 0.000 | (0.000) | 0.018 |
| | b) Diluted | 0.014 | (0.006) | 0.001 | 0.000 | 0.001 | 0.018 |

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 14.11.2022. The Statutory auditors have carried out Limited Review 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 : 14.11.2022

Place : Delhi

STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2022

| S. No. | Particulars | (Amount In lacs) | |
|----------|---|------------------|------------------|
| | | As at 30.09.2022 | |
| | | As at 30.09.2022 | 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) | 0.17 | 0.18 |
| | (f) Other Non-Current Assets | 11.44 | 11.44 |
| | Total Non-Current Assets | 11.74 | 11.75 |
| 2 | Current Assets | | |
| | (a) Inventories | - | - |
| | (b) Financial Assets | | |
| | (i) Trade Receivables | 198.96 | 199.11 |
| | (ii) Cash and Bank equivalent | 1.69 | 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 | 442.25 | 442.51 |
| | TOTAL ASSETS | 453.98 | 454.26 |
| | EQUITY AND LIABILITIES | | |
| | Equity | | |
| | (a) Equity Share Capital | 411.14 | 411.14 |
| | (b) Other Equity | -275.81 | -273.74 |
| | (c) Money received against share warrants | - | - |
| | Total Equity | 135.33 | 137.40 |
| B | Liabilities | | |
| 1 | <u>Non-Current Liabilities</u> | | |
| | (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 | 19.63 | 17.83 |
| | (c) Provisions | - | - |
| | Total Current Liabilities | 318.65 | 316.85 |
| | | | |
| | TOTAL EQUITY AND LIABILITIES | 453.98 | 454.26 |

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


VINAY PRAKASH
Director
DIN: 07304994

Date : 14.11.2022

Place : Delhi

Cash Flow Statement for the year ended 30th, September 2022

| | Rs. In Lakh | Rs. In Lakh |
|--|-----------------------|-----------------------|
| Particulars | Year ended 30.09.2022 | Year ended 31.03.2022 |
| <u>(A) CASH FLOW FROM OPERATING ACTIVITIES:-</u> | | |
| 1.Net profit before tax | -2.06 | -4.21 |
| 2.Adjustment for: | - | |
| <u>Add:</u> Depreciation & Amortization Expenses | - | - |
| <u>Add:</u> Amortization Expenses / Written off | - | - |
| | | |
| Operating Profit before Working capital changes | -2.06 | -4.21 |
| | | |
| 3.Working Capital Changes: | | |
| Decrease (Increase) in Trade & Other Receivables | 0.15 | 0.55 |
| Increase (Decrease) in Trade & Other Payables | - | - |
| Increase (Decrease) in Current Liabilities & Provisions | - | - |
| Increase (Decrease) in Other Liabilities | 1.80 | 3.60 |
| Net Changes in Working Capital | 1.95 | 4.15 |
| Cash Generated from Operations | -0.11 | -0.06 |
| Adjustment of Taxes | | - |
| Net Cash Flow from Operating Activities (A) | -0.11 | -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) | -0.11 | -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 | 1.69 | 1.80 |

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


VINAY PRAKASH
Director
DIN: 07304994

Date : 14.11.2022
Place : Delhi