



Date: 14/09/2020

The Listing Department
BSE Limited
PJ Towers, Dalal Street
Fort, Mumbai- 400001

Ref: Scrip Code: 511628

Sub: Outcome of Board Meeting held on Monday, 14th September 2020

Dear Sir,

With reference to the captioned subject and pursuance to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, this is to inform you that the Meeting of the Board of directors was held today - Monday, 14th September 2020 at the Registered office of company at 817, Antriksh Bhawan, 22 K.G Marg, New Delhi -110001.

The outcomes of Board meeting are as:

1. Considered and approved financial results (Standalone & Consolidated) for the quarter ended 30th June 2020 along with Limited Review Report on financial results thereon;

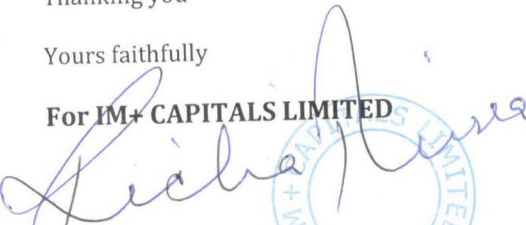
The Meeting commenced at 2.00 p.m & was concluded at 4.30 p.m

You are requested to kindly take note of same for your records.

Thanking you

Yours faithfully

For IM+ CAPITALS LIMITED


RICHA MISRA
DIRECTOR
DIN :00405282



IM+ Capitals Limited

Regd. Office: 817, Antirish Bhawan, 22 K.G. Marg, New Delhi- 110001
CIN:L74140DL1991PLC340407, Website: www.imcapitals.com, Email: imcapitalslimited@gmail.com
Tel: 011-42838332

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th June 2020

	Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30.06.2020	30.06.2019	31.03.2020	31.03.2020	30.06.2020	30.06.2019	31.03.2020	31.03.2020
		(Unaudited)	(Unaudited)	(Audited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Income								
a	Income from operations	25.05	84.74	82.76	383.26	77.93	155.25	83.83	601.67
b	Other income	69.61	0.42	13.67	16.67	74.94	0.44	13.54	16.09
	Total income	94.66	85.16	96.44	399.94	152.87	155.69	97.37	617.76
2	Expenses								
a	Employee benefits expense	11.21	24.41	16.11	84.38	12.58	25.62	18.91	91.16
b	finance cost	0.85	-	0.88	1.49	7.07	31.44	(24.67)	71.62
c	Depreciation and amortisation expense	3.18	0.95	2.98	7.11	3.18	0.95	2.98	7.12
d	Other expenses	23.26	29.14	116.01	212.20	25.00	31.26	195.27	296.97
	Total expenses	38.51	54.50	135.98	305.19	47.83	89.27	192.49	466.87
3	Profit/(Loss) from operations before exceptional items (1-2)	56.14	30.66	(39.55)	94.75	105.04	66.42	(95.12)	150.90
4	Exceptional Items	-	-	-	-	-	-	-	-
5	Profit/(Loss) before tax	56.14	30.66	(39.55)	94.75	105.04	66.42	(95.12)	150.90
6	Tax expense								
a	Current tax	4.79	8.64	0.15	34.81	14.53	18.59	4.91	68.59
b	Tax related to earlier years	0.09	-	0.69	0.69	0.14	-	0.69	0.69
c	Deferred tax	7.42	(0.11)	(7.32)	(7.22)	10.41	(0.80)	(25.69)	(25.67)
	Total Tax Expenses	12.30	8.54	(6.48)	28.29	25.08	17.79	(20.08)	43.61
7	Profit/(Loss) for the year	43.85	22.12	(33.07)	66.46	79.96	48.63	(75.04)	107.29
	Loss attributable to other partner of LLP					0.01	0.01	0.74	0.75
8	Net Profit/(Loss) for the Period	43.85	22.12	(33.07)	66.46	79.97	48.64	(74.29)	108.04
9	Other Comprehensive Income/(Loss)								
	Items that will not be reclassified to profit or loss	0.22	3.63	(7.54)	(4.56)	0.22	3.63	(7.55)	(4.57)
	Tax impacts on above	(0.05)	(0.70)	14.19	38.77	(0.05)	(0.70)	14.20	38.77
	Total Other Comprehensive Income	0.16	2.93	6.66	34.21	0.16	2.93	6.65	34.20
10	Total comprehensive income/(Loss) (comprising profit after tax and other comprehensive income/(Loss) after tax for the year)	44.01	25.05	(26.41)	100.68	80.14	51.57	(67.65)	142.24
11	Net Profit/(Loss) attributable to								
	Equity Holders of the Parent					79.97	48.63	(74.29)	108.04
	Non Controlling Interest					-	-	-	-
12	Other Comprehensive Income/(Loss) attributable to								
	Equity Holders of the Parent					0.16	2.93	6.65	34.20
	Non Controlling Interest								
13	Total Other Comprehensive Income/(Loss) attributable to								
	Equity Holders of the Parent					80.14	51.57	(67.65)	142.24
	Non Controlling Interest					-	-	-	-
14	Paid-up equity share capital (Face Value of ₹ 10 each)	350.16	350.16	350.16	350.16	350.16	350.16	350.16	350.16
15	Earnings per share (before extraordinary items) (Quarterly not annualised) :								
	Basic (₹)	1.25	0.63	(0.94)	1.90	2.28	1.39	(2.12)	3.09
	Diluted (₹)	1.25	0.63	(0.94)	1.90	2.28	1.39	(2.12)	3.09

Notes:

- The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on **14th September 2020**. The financial results for the quarter ended June 30th, 2020 have been Limited Reviewed by Statutory Auditors of the Company.
- The standalone and consolidated financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013.
- There are no reportable operating segment
- The company continues to monitor the impact of COVID 19 on its business including its impact on customers, supply chain etc. Due care has been exercised in concluding on significant accounting judgement and estimates including in relation to recoverability of receivables, inventory and other financial assets based on information available to date while preparing the company's financial results as of and for the quarter ended 30th June 2020.
- Previous period figures have been regrouped wherever necessary to conform to the current period classification.

For and on behalf of Board of Directors

For IM+ Capitals Limited

Pradeep Misra
Chairman

Place : New Delhi
Date : 14-September-2020

DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditors' Review Report on the Quarterly Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To Board of Directors
IM+ Capitals Limited
817, Antriksh Bhawan,
KG Marg
New Delhi- 110001

We have reviewed the accompanying statement of unaudited standalone financial results of IM+ Capitals Limited ("the company") for the quarter ended 30th June'2020 attached herewith, being submitted by the company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). This statement is the responsibility of the Company's Management and approved by the Board of Directors has been compiled from the related interim financial statements which has been prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Auditor 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 provide less assurance than an audit. We have not performed an audit and 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 standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 (as amended) and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place of signature: New Delhi
Date: 14th September, 2020.

For Doogar & Associates
Chartered Accountants
Firm Registration No. 000561N
M. S. Agarwal
Partner
Membership No. 86580
UDIN: 20086580AAAABP1229



DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditors' Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To Board of Directors
IM+ Capitals Limited
817, Antriksh Bhawan,
KG Marg, New Delhi- 110001.

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of IM+ Capitals Limited ("Parent") its subsidiary /LLP incorporated in India (the Parent, its subsidiary /LLP together referred to as "the Group") for the quarter ended June 30th, 2020 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
 3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, 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 would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Regulation, to the extent applicable.
4. The Statement includes the results of the entities mentioned in Annexure I to the statement.
 5. We did not review the financial results of one Limited Liability Partnership Firm (LLP) namely SMC & IM Capitals Investment Manager LLP, included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs Nil , total net loss of Rs 0.01 Lacs for the quarter ended June 30th, 2020 respectively, as considered in the consolidated unaudited financial results.



These financial results are certified by the management of Limited Liability Partnership Firm (LLP) and our conclusion on the Statement in so far as it relates to the amounts and disclosures in respect of Limited Liability Partnership Firm (LLP) is based solely on the basis of financial statement as certified and procedures performed by us as stated in paragraph 3 above. Our conclusion on the statement is not modified in respect of above matter.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the financial statements as certified by the management referred to paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid in the aforesaid Indian Accounting Standard specified under Section 133 of Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation, read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Doogar & Associates

Chartered Accountants

Firm's Registration number: 000561N



M.S. Agarwal

(Partner)

Membership number: 086580



UDIN: 20086580AAAABQ2752

Place: New Delhi

Date: 14th September, 2020

Annexure I: List of entities consolidated as at June 30th, 2020

1. IM+ Investments & Capital Private Limited - Wholly owned Subsidiary.
2. SMC & IM Capitals Investment Manager LLP - LLP in which Company is Partner

