

IM+ CAPITALS LIMITED

(Formerly known as Brescon Advisors & Holdings Limited)

Registered Office: "Veena Chambers" 2nd Floor, Room No. 204, Dalal Street, Fort, Mumbai - 400001

Unaudited Financial Results for the Quarter & Half Year Ended on September 30, 2013

(Rs. In Lacs)

Sr. No.	Particulars	Quarter Ended on			Half Year Ended on		Year Ended on
		30.09.2013	30.06.2013	30.09.2012	30.09.2013	30.09.2012	31.03.2013
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
PART - I							
1	Net Sales / Income from operations	-	60.72	115.42	60.72	353.11	732.24
2	Expenses:						
	a. Purchases of Stock-in-Trade	32.00	-	-	32.00	-	-
	b. Changes in Inventories of Stock-in-Trade	(32.00)	-	-	(32.00)	-	-
	c. Employee Benefits Expenses	2.06	0.69	7.04	2.75	133.41	144.01
	d. Depreciation and Amortisation Expenses	-	-	-	-	0.78	0.78
	e. Other Expenses	2.67	3.84	8.79	6.51	75.06	99.06
	Total Expenses (a to e)	4.73	4.53	15.83	9.26	209.25	243.85
3	Profit/(Loss) from Operations before Other Income & Finance Cost	(4.73)	56.19	99.59	51.46	143.86	488.39
4	Other Income	-	-	67.90	-	67.90	76.96
5	Profit/(Loss) before Finance Cost	(4.73)	56.19	167.49	51.46	211.76	565.35
6	Finance Cost	-	-	-	-	-	-
7	Profit/(Loss) from Ordinary Activities before Tax	(4.73)	56.19	167.49	51.46	211.76	565.35
8	Tax Expense (Refer Note 3 below)	-	-	67.65	-	138.25	190.85
9	Net Profit / (Loss) from Ordinary Activities after Tax	(4.73)	56.19	99.84	51.46	73.51	374.50
10	Paid-up Equity Share Capital (Face value Rs.10/- per share)	350.16	350.16	350.16	350.16	350.16	350.16
11	Reserves excluding Revaluation Reserve	-	-	-	-	-	4,559.26
12	Earnings Per Share (in Rs.) - Basic and Diluted (not annualised)	(0.14)	1.60	2.85	1.47	2.10	10.70
PART - II							
A	Particulars of Shareholding:						
1	Public Shareholding						
	- Number of Shares	2,120,027	2,120,027	1,459,943	2,120,027	1,459,943	2,120,027
	- Percentage of Shareholding	60.54	60.54	41.69	60.54	41.69	60.54
2	Promoters and promoter group shareholding						
	a. Pledged / Encumbered						
	- Number of shares	-	-	-	-	-	-
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-	-
	- Percentage of shares (as a % of the total share capital of the company)	-	-	-	-	-	-
	b. Non-encumbered						
	- Number of shares	1,381,570	1,381,570	2,041,654	1,381,570	2,041,654	1,381,570
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00	100.00	100.00	100.00	100.00	100.00
	- Percentage of shares (as a % of the total share capital of the company)	39.46	39.46	58.31	39.46	58.31	39.46
B	INVESTOR COMPLAINTS	Quarter ended on September 30, 2013					
	- Pending at the beginning of the quarter				Nil		
	- Received during the quarter				Nil		
	- Disposed of during the quarter				Nil		
	- Remaining unresolved at the end of the quarter				Nil		

Statement of Assets & Liabilities

(Rs. In Lacs)

	Particulars	Half Year Ended	Year Ended
		Sept 30, 2013 (Unaudited)	Mar 31, 2013 (Audited)
A	EQUITY AND LIABILITIES :		
	1. Shareholders' Funds		
	(a) Share Capital	350.16	350.16
	(b) Reserves and Surplus	4610.72	4559.26
	Sub - Total	4960.87	4909.41
	2. Current Liabilities		
	(a) Trade Payables	1.95	529.40
	(b) Other Current Liabilities	9.56	10.10
	(c) Short Term Provisions	309.45	309.45
	Sub - Total	320.95	848.95
	TOTAL EQUITY AND LIABILITIES	5281.83	5758.36
B	ASSETS :		
	1. Non-Current Assets		
	(a) Non Current Investments	2805.80	1433.40
	(b) Long Term Loans and Advances	0.12	0.12
	Sub - Total	2805.92	1433.52
	2. Current Assets		
	(a) Current Investments	0.00	404.35
	(b) Inventories	32.00	0.00
	(c) Cash and Cash Equivalents	12.14	15.18
	(d) Short Term Loans and Advances	2431.77	3905.31
	Sub - Total	2475.91	4324.85
	TOTAL ASSETS	5281.83	5758.36

Notes:

- 1 The above results have been reviewed by the Audit Committee and thereafter taken on record by the Board of Directors at its meeting held on October 29, 2013.
- 2 The Statutory Auditors have carried out a limited review of the above Financial Results.
- 3 The Company has not made provision for tax expenses for the quarter ended and half year ended 30.09.2013
- 4 There were no exceptional items during the quarter ended 30th September, 2013.
- 5 Figures for previous periods have been regrouped/re-arranged, wherever necessary.

By Order of the Board
For **IM+ CAPITALS LIMITED**

Date: 29/10/2013
Place: Kolkata

Director