



August 12, 2021

To,
BSE Limited
Corporate Relation Department
1st Floor, New Trading Ring
Rotunga Building PhirozeJeejeebhoy Towers
Dalal Street,
Mumbai - 400 001
Stock code: 511628

Sub: Information pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

Dear Sir,

This is with reference to the captioned subject, we wish to inform you that pursuant to Regulation 30(2) read with Schedule III Part A Para A and Regulation 33 of the Listing Regulations, please find enclosed herewith the Unaudited Financial Results (Standalone & Consolidated) of the Company for the 1st quarter ended 30th June, 2021 along with the Limited Review Report by **M/s O. Aggarwal & Co.**, Statutory Auditor of the Company.

This is for your information and record please.

Thanking you,

Yours faithfully,
For IM+ Capitals Limited


SAKSHI GOEL
COMPANY SECRETARY & COMPLIANCE OFFICER



O. Aggarwal & Co.

CHARTERED ACCOUNTANTS

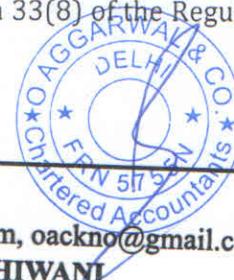
(A Peer Reviewed Firm)

Independent Auditor's 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
The Board of Directors,
IM+ Capitals Limited
72, GF World Trade Centre,
Babar Road, Connaught Place,
New Delhi-110001

1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results of IM+ Capitals Limited ("Parent") and its subsidiary/LLP incorporated in India (the Parent. Its subsidiary/LLP together referred to as "the group") for the quarter ended 30th June 2021, being submitted by the Parent pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is responsibility of 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.
3. 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 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.



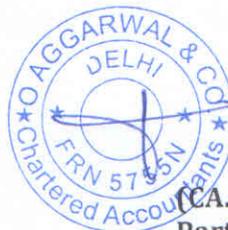
4. The Statement includes the results of the entities mentioned in Annexure 1 to the Statement.
5. We did not review the financial results of one Limited Liability Partnership Firm (LLP) namely SMC & IM Capitals Investment Manager LLP, included in the consolidated unaudited financial results. These financial results reflect total revenue of Rs. Nil, total net loss of Rs. 0.07 Lac for the quarter ended June 30th 2021, 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 related 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.

The unaudited financial statements of IM+ Investments and Capitals Private Limited (Wholly Owned Subsidiary) whose financial statement reflect total Revenue of Rs. 58.44 Lacs and total net profit after tax of Rs. 1.68 Lacs for quarter ended June 30th 2021 have not been limited reviewed and have been consolidated in the consolidated financial statement on the basis of final statement as certified by the management and our conclusion on the statement in so far as it relates to the amounts and disclosures in respect of wholly owned subsidiary 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 procedure 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 the recognition and measurement principal laid down in the aforesaid Indian Accounting Standards under section 133 of companies Act 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not been disclosed the information required to be disclosed in terms of Regulations, read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For O. Aggarwal & Co.
Chartered Accountants,
Firm Registration No.005755N**



Place: New Delhi
Dated: 12.08.2021

(CA. O. P. Aggarwal)
Partner
Membership No.083862
UDIN : 21083862 AA AA HN 1096

Annexure I: List of entities consolidated as at June 30th, 2021

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



IM+ Capitals Limited

Regd. Office: 72, Ground Floor, World Trade Center, Babar Road, Connaught Place, New Delhi- 110001

CIN:L74140DL1991PLC340407, Website: www.imcapitals.com, Email: imcapitalscompliances@gmail.com

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE'2021

(Rs. in Lacs except in Earning Per Share)

| | Particulars | Standalone | | | Consolidated | | | Standalone | Consolidated |
|-----------|---|---------------|--------------|--------------|---------------|---------------|----------------|---------------|---------------|
| | | Quarter Ended | | | Quarter Ended | | | Year Ended | Year Ended |
| | | 30.06.2021 | 30.06.2020 | 31.03.2021 | 30.06.2021 | 30.06.2020 | 31.03.2021 | 31.03.2021 | 31.03.2021 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) | (Audited) | |
| 1 | Income | | | | | | | | |
| a | Income from operations | 73.34 | 25.05 | 54.28 | 85.06 | 77.93 | 91.04 | 230.00 | 422.32 |
| b | Other income | 7.55 | 69.61 | 10.38 | 12.39 | 74.94 | 23.61 | 96.69 | 124.08 |
| | Total income | 80.89 | 94.66 | 64.65 | 97.45 | 152.87 | 114.65 | 326.69 | 546.40 |
| 2 | Expenses | | | | | | | | |
| a | Employee benefits expense | 4.56 | 11.21 | 1.74 | 4.89 | 12.58 | 2.10 | 31.12 | 38.80 |
| b | finance cost | - | 0.85 | (0.00) | 7.25 | 7.07 | 8.56 | 1.94 | 28.82 |
| c | Depreciation and amortisation expense | 0.88 | 3.18 | 0.10 | 0.88 | 3.18 | 0.10 | 9.68 | 9.68 |
| d | Other expenses | 5.38 | 23.26 | 5.57 | 12.20 | 25.00 | (0.53) | 45.87 | 120.05 |
| | Total expenses | 10.82 | 38.51 | 7.40 | 25.21 | 47.83 | 10.23 | 88.61 | 197.34 |
| 3 | Profit/(Loss) from operations before exceptional items (1-2) | 70.07 | 56.14 | 57.25 | 72.24 | 105.04 | 104.42 | 238.08 | 349.06 |
| 4 | Exceptional Items | | - | - | | | | | - |
| 5 | Profit/(Loss) before tax | 70.07 | 56.14 | 57.25 | 72.24 | 105.04 | 104.42 | 238.08 | 349.06 |
| 6 | Tax expense | | | | | | | | |
| a | Current tax | 17.62 | 4.79 | 12.50 | 19.73 | 14.53 | (17.21) | 48.91 | 54.47 |
| b | Tax related to earlier years | - | 0.09 | (0.31) | - | 0.14 | 58.06 | (0.23) | 58.20 |
| c | Deferred tax | (0.04) | 7.42 | 2.69 | (1.58) | 10.41 | 7.40 | 7.64 | (6.63) |
| | Total Tax Expenses | 17.58 | 12.30 | 14.87 | 18.14 | 25.08 | 48.25 | 56.33 | 106.05 |
| 7 | Profit/(Loss) for the year | 52.49 | 43.85 | 42.38 | 54.10 | 79.96 | 56.18 | 181.75 | 243.01 |
| | Loss attributable to other partner of LLP | | | | 0.04 | 0.01 | (73.33) | | (73.32) |
| 8 | Net Profit/(Loss) for the Period | 52.49 | 43.85 | 42.38 | 54.14 | 79.97 | (17.15) | 181.75 | 169.69 |
| 9 | Other Comprehensive Income/(Loss) | | | | | | | | |
| | Items that will not be reclassified to profit or loss | - | 0.22 | (0.22) | - | 0.22 | (0.22) | - | - |
| | Tax impacts on above | - | (0.05) | 1.14 | - | (0.05) | 1.14 | 1.09 | 1.09 |
| | Total Other Comprehensive Income | - | 0.16 | 0.93 | - | 0.16 | 0.93 | 1.09 | 1.09 |
| 10 | Total comprehensive income/(Loss) (comprising profit after tax and other comprehensive income/(Loss) after tax for the year) | 52.49 | 44.01 | 43.31 | 54.14 | 80.14 | (16.23) | 182.84 | 170.78 |
| 11 | Net Profit/(Loss) attributable to | | | | | | | | |
| | Equity Holders of the Parent | | | | 54.14 | 79.96 | (17.16) | | 169.69 |
| | Non Controlling Interest | | | | | | | | - |
| 12 | Other Comprehensive Income/(Loss) attributable to | | | | | | | | |
| | Equity Holders of the Parent | | | | | 0.16 | 0.93 | | 1.09 |
| | Non Controlling Interest | | | | | | | | |
| 13 | Total Other Comprehensive Income/(Loss) attributable to | | | | | | | | |
| | Equity Holders of the Parent | | | | 54.14 | 80.14 | (16.23) | | 170.78 |
| | 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 (₹) | 1.50 | 1.25 | 1.21 | 1.55 | 2.28 | (0.49) | 5.19 | 4.85 |
| | Diluted (₹) | 1.50 | 1.25 | 1.21 | 1.55 | 2.28 | (0.49) | 5.19 | 4.85 |



Notes:

- 1 The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 12th August, 2021. The Statutory auditors have conducted a limited review of the above Financial Results.
- 2 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.
- 3 The Consolidated Unaudited Financial Results of the company, its Subsidiary and LLP (group) have been prepared as per IND AS 110 "Consolidated Financial statements". The following entities have been considered in Consolidated quarterly financial statements on the basis of Unreviewed/Management Certified financial statements.
1. IM+ Investments & Capitals Private Ltd – Wholly owned Subsidiary (Management Certified)
2. SMC & IM Capitals Investment Manager LLP (Management Certified)
- 4 The above is an extract of the detailed format of Unaudited Quarterly Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the unaudited standalone and consolidated Financial Results are available on the Stock Exchange websites, www.bseindia.com and on the company website www.imcapitals.com
- 5 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 2021.
- 6 There are no reportable operating segment
- 7 Previous period figures have been regrouped wherever necessary to conform to the current period classification.

Place : New Delhi
Date : 12-August-2021

By Order of the Board


Vishal Singhal
Whole Time Director

