



To

Date: 30.05.2016

Bombay Stock Exchange Limited

P.J. Towers, Dalal Street,

Mumbai- 400001

Sub : Information pursuant to Regulation 30, 33 and 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

Dear Sir / Madam

We would like to inform you that:

1. Pursuant to regulation 30(2) read with Schedule III Part A, Part A Para A(4)(h) and 33(3)(d) of the listing Regulations, the Board of Directors at its Meeting held today, i.e. Monday, 30th May, 2016 at New Delhi approved the enclosed audited stand alone and consolidated financial results of the Company for the quarter / year ended 31st March 2016.
2. Pursuant to regulation 33(3)(c) (ii) and 33 (3)(d) of the Listing Regulations, enclosed is the Audit Report dated 30th May 2016 of M/s Doogar & Associates, Chartered Accountants, Statutory Auditors, in respect of the audited standalone and consolidated financial results and form A respectively.
3. Pursuant to Regulation 47(1)(b) of the Listing Regulations, the Audited Standalone and Consolidated financial results shall be published in newspapers in the format prescribed by SEBI.

This is for your information and record.

Thanking you

Yours truly,

For IM+ Capitals Limited

Rahas Binari Panda

Company Secretary



IM+ CAPITALS LIMITED
CIN : L74140MH1991PLC063709

(Formerly known as Brescon Advisors & Holdings Limited)

Registered Office: 707, Gateway Plaza, Hiranandani Garden, Powai, Mumbai - 400001

Email Id: imcapitalslimited@gmail.com, Website: www.imcapitals.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2016

Sr. No.	Particulars	Standalone				Consolidated	
		Quarter Ended		Year Ended		Year Ended	
		31.03.2016	31.12.2015	31.03.2015	31.03.2016	31.03.2015	31.03.2015
(Un audited)		(Audited)		(Audited)			
1	Net Sales / Income from operations	-	-	-	-	-	-
	a) Net Sales/ Income from operations (Net of Excise Duty)	203.49	83.29	80.64	423.21	158.39	891.44
	b) Other Operating Income	-	-	-	-	-	-
	Total Income from Operations (net) [1(a) + 1(b)]	203.49	83.29	80.64	423.21	158.39	891.44
2	Expenses:						
	a. Cost of Material consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-Trade	-	-	-	-	-	29.89
	c. Changes in Inventories of Stock-in-Trade	-	-	32.00	-	32.00	32.00
	d. Employee Benefits Expenses	49.71	24.49	11.90	91.73	20.97	27.25
	e. Depreciation and Amortisation Expenses	1.06	1.00	0.17	2.61	0.18	0.21
	f. Other Expenses	88.77	45.54	54.10	232.43	71.68	252.04
	Total Expenses (a to f)	139.54	71.03	98.17	326.77	124.83	368.39
3	Profit from Operations before other income, finance costs and Exceptional Items (1-2)	63.95	12.26	(17.53)	96.44	33.56	523.05
4	Other Income	-	0.04	-	8.96	-	31.11
5	Profit from ordinary activities before finance costs and exceptional items (3+4)	63.95	12.30	(17.53)	105.40	33.56	554.16
6	Finance Cost	-	-	-	-	-	303.90
7	Profit from Ordinary Activities after finance costs but before exceptional items(5-6)	63.95	12.30	(17.53)	105.40	33.56	250.26
8	Exceptional Items	-	-	-	-	-	-
9	Profit from Ordinary Activities before Tax (7-8)	63.95	12.30	(17.53)	105.40	33.56	250.26
10	Tax Expense	(13.47)	3.98	-	(0.37)	5.12	28.60
11	Net Profit / (Loss) from Ordinary Activities after Tax	77.42	8.32	(17.53)	105.77	28.44	197.76
12	Extraordinary Items	-	-	-	-	-	-
13	Net Profit after tax for the Period (11-12)	77.42	8.32	(17.53)	105.77	28.44	197.76
14	Share of Profit / (Loss) of associates	-	-	-	-	-	-
15	Loss attributable to Minority interest	-	-	-	-	-	-
16	Net profit / (Loss) after Taxes, minority interest and share of profit / (loss) of associates (13+14+15)	-	-	-	-	-	-
17	Paid-up Equity Share Capital (Face value Rs.10/- per share)	350.16	350.16	350.16	350.16	350.16	350.16
18	Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year	-	-	-	4,700.51	4,594.74	5,144.09
19	Earnings Per Share (In Rs.) - Basic and Diluted (quarterly not annualised, yearly annualised)						
	-Basic	2.21	0.24	(0.50)	3.02	0.81	2.18
	-Diluted	2.21	0.24	(0.50)	3.02	0.81	2.18

Statement of Assets & Liabilities

Particulars	Standalone		Consolidated	
	Year Ended		Year Ended	
	31.03.2016 (Audited)	31.03.2015 (Audited)	31.03.2016 (Audited)	31.03.2015 (Audited)
A EQUITY AND LIABILITIES :				
1 Shareholders' Funds				
(a) Share Capital	350.16	350.16	350.16	350.16
(b) Reserves and Surplus	4700.51	4594.73	5144.09	4946.32
Sub-total- Shareholders' funds	5050.67	4944.89	5494.24	5296.47
2 Non Current Liabilities				
a. Long-term borrowings	-	-	3741.00	730.1
b. Deferred Tax Liabilities(net)	-	-	-	0.10
c. Long- term provisions	2.33	0.89	17.54	11.68
Sub-total- Non Current Liabilities	2.33	0.89	3758.54	741.88
4 Current Liabilities				
(a) Short Term Borrowings	-	-	263	-
(b) Trade Payables	75.54	3.59	76.33	4.21
(c) Other Current Liabilities	46.49	8.60	372.72	10.60
(d) Short Term Provisions	0.03	0.01	49.53	0.01
Sub-total- Current Liabilities	122.06	12.20	761.58	14.82
TOTAL EQUITY AND LIABILITIES	5175.06	4957.98	10014.36	6053.17
B ASSETS :				
1 Non-Current Assets				
(a) Fixed Assets	29.45	1.33	30.19	2.4
(b) Non Current Investments	513.15	1962.40	13.15	1462.40
(c) Long Term Loans and Advances	942.63	2.08	7734.75	3757.86
(d) Deferred Tax Assets(net)	0.37	-	0.33	-
Sub-total- Non Current Assets	1485.6	1965.81	7778.42	5222.66
2 Current Assets				
(a) Cash and Cash Equivalents	704.29	439.25	1467.43	484.53
(b) Short Term Loans and Advances	2796.31	2540.66	185.00	147.99
(c) Other Current Assets	188.86	12.26	583.51	197.99
Sub-total- Current Assets	3689.46	2992.17	2235.94	830.51
TOTAL ASSETS	5175.06	4957.98	10014.36	6053.17

Notes:

- The above Audited results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 30th May, 2016.
- There are no reportable segments.
- The financial results for the quarter ended 31st March'2016 are the balancing figures between audited figures for the full financial year ended 31st March'2016 and the published figures for the Nine months period ended 31st Dec'2015.
- Figures for previous periods have been regrouped/re-arranged, wherever necessary.

For IM+ CAPITALS LIMITED


Pradeep Misra

DOOGAR & ASSOCIATES

Chartered Accountants

INDEPENDENT AUDITORS' REPORT

To
The Board of Directors
IM+ Capitals Ltd.
707, Gateway Plaza, Hiranandani Gardens
Powai, Mumbai - 400076.

1. We have audited the accompanying Statement of Standalone Financial Results of IM+ Capitals Ltd. ("the Company") for the year ended 31st March 2016 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related financial statements which are in accordance with the Accounting Standards 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 an opinion on the Statement.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement. An audit includes examining, on a test basis, evidence supporting amounts disclosed in the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the significant accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

2. In our opinion and to the best of our information and according to the explanations given to us, the Statement;
 - i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and
 - ii. gives a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended 31st March 2016.
3. The Statement includes the results for the Quarter ended 31st March 2016 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were limited reviewed by us.

For Doogar & Associates
Chartered Accountants
Firm Registration No.: 000561N

(M S Agarwal)
Partner
Membership No.: 086580



Place: New Delhi
Date: 30th May, 2016.

DOOGAR & ASSOCIATES

Chartered Accountants

INDEPENDENT AUDITORS' REPORT

To

The Board of Directors

IM+ Capitals Ltd.

707, Gateway Plaza, Hiranandani Gardens

Powai, Mumbai - 400076.

1. We have audited the accompanying Statement of Consolidated Financial Results of IM+ Capitals Ltd. ("the Holding Company") and its one wholly owned subsidiary company (the Holding Company and its one wholly owned subsidiary company together referred to as "the Group"), for the year ended 31st March 2016 ("the Statement"), being submitted by the holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement, which is the responsibility of the holding Company's Management and approved by the Board of Directors, has been prepared on the basis of the related consolidated financial statements which are in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 as applicable, and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement.
2. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement. An audit includes examining, on a test basis, evidence supporting amounts disclosed in the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the significant accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
3. We did not audit the financial statements of one wholly owned subsidiary company namely IM+ Investments & Capital Private Ltd incorporated in India, whose financial statement reflect total assets of Rs 8305.72 lacs as at 31st March 2016 and total revenue of Rs 678.98 lacs for the year then ended on that date. The financial statement of wholly owned subsidiary company have been audited by other auditors whose reports have been furnished to us and our opinion is based solely on the reports of the other auditors.

Our opinion on the statement is not modified in respect of the above matters with regard to our reliance on the work done and the reports of the other auditors.

4. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors referred to in Paragraph 3 above, the Statement includes the results of one wholly owned subsidiary namely IM+ Investments & Capital Private Ltd and is presented in accordance with the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and the statement gives a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and other financial information of the Group for the year ended 31st March 2016.



5. The Statements includes the results for the year ended 31st March 2016, as the Company has published only Standalone Financial Results for preceding three quarters ended 31st December 2015 and also for comparable quarters.





For Doogar & Associates
Chartered Accountants
Firm Registration No.: 000561N


(M S Agarwal)
Partner
Membership No.: 086580



Place: New Delhi
Date: 30th May, 2016.

FORMA (for audit report with unmodified opinion)

1.	Name of the Company	IM+CAPITALS LIMITED.
2.	Annual financial statements for the year ended	31 ST March, 2016
3.	Type of Audit observation	UN Modified
4.	Frequency of observation	-
5.	To be signed by –	
	• CEO/Managing Director	
	• CFO	
	• Auditor of the Company	 
• Audit Committee Chairman	Priyanka Jaini Shukla	

PLACE: NEW DELHI

DATE: 30.05.2016