

IM+ CAPITALS LIMITED

(Formerly known as Brescon Advisors & Holdings Limited)

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

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2014

(Rs. In Lacs)

Sr. No.	Particulars	Standalone					Consolidated		
		Quarter Ended on			Year Ended		Year Ended		
		31.03.2014 (Audited)	31.12.2013 (Unaudited)	31.03.2013 (Audited)	31.03.2014 (Audited)	31.03.2013 (Audited)	31.03.2014 (Audited)	31.03.2013 (Audited)	
PART - I									
1	Net Sales / Income from operations	(23.34)	-	309.73	37.38	732.24	423.16	866.20	
2	Expenses:								
	a. Purchases of Stock-in-Trade	-	-	-	32.00	-	385.04	-	
	b. Changes in Inventories of Stock-in-Trade	-	-	-	(32.00)	-	(32.00)	-	
	c. Employee Benefits Expenses	2.01	1.74	5.01	6.50	144.02	7.58	144.02	
	d. Depreciation and Amortisation Expenses	-	-	-	-	0.78	-	0.78	
	e. Other Expenses	10.47	2.13	14.86	19.11	99.06	49.98	114.92	
	Total Expenses (a to e)	12.49	3.87	19.87	25.62	243.85	410.60	259.71	
3	Profit/(Loss) from Operations before Other Income & Finance Cost	(35.82)	(3.87)	289.86	11.77	488.38	12.56	606.49	
4	Other Income	-	-	-	-	76.96	6.90	82.85	
5	Profit/(Loss) before Finance Cost	(35.82)	(3.87)	289.86	11.77	565.35	19.46	689.34	
6	Finance Cost	-	-	-	-	-	-	-	
7	Profit/(Loss) from Ordinary Activities before Tax	(35.82)	(3.87)	289.86	11.77	565.35	19.46	689.34	
8	Tax Expense	4.73	-	44.22	4.73	190.85	7.13	232.22	
9	Net Profit / (Loss) from Ordinary Activities after Tax	(40.56)	(3.87)	245.64	7.03	374.50	12.33	457.12	
10	Paid-up Equity Share Capital (Face value Rs.10/- per share)	350.16	350.16	350.16	350.16	350.16	350.16	350.16	
11	Reserves excluding Revaluation Reserve	-	-	-	4,566.30	4,559.26	4,870.11	4,857.78	
12	Earnings Per Share (in Rs.) - Basic and Diluted (not annualised)	(1.16)	(0.11)	7.02	0.20	10.70	0.35	13.05	
PART - II									
A	Particulars of Shareholding:								
1	Public Shareholding	2,120,027	2,120,027	2,120,027	2,120,027	2,120,027	2,120,027	2,120,027	
	- Number of Shares	60.54	60.54	60.54	60.54	60.54	60.54	60.54	
	- Percentage of Shareholding								
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	1,381,570	1,381,570	1,381,570	1,381,570	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	100.00	
	- Percentage of shares (as a % of the total share capital of the company)	39.46	39.46	39.46	39.46	39.46	39.46	39.46	
B	INVESTOR COMPLAINTS	Quarter ended on March 31, 2014							
	- 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				

(Rs. In Lacs)

Particulars	Standalone		Consolidated	
	Year Ended	Year Ended	Year Ended	Year Ended
	Mar 31, 2014 (Audited)	Mar 31, 2013 (Audited)	Mar 31, 2014 (Audited)	Mar 31, 2013 (Audited)
A EQUITY AND LIABILITIES :				
1. Shareholders' Funds				
(a) Share Capital	350.16	350.16	350.16	350.16
(b) Reserves and Surplus	4566.30	4559.26	4870.11	4857.78
Sub - Total	4916.45	4909.41	5220.26	5207.93
2. Current Liabilities				
(a) Trade Payables	0.25	529.40	0.36	530.84
(b) Other Current Liabilities	8.69	10.10	8.69	10.24
(c) Short Term Provisions	84.88	309.45	114.26	375.37
Sub - Total	93.82	848.95	123.32	916.47
TOTAL EQUITY AND LIABILITIES	5010.28	5758.36	5343.59	6124.40
B ASSETS :				
1. Non-Current Assets				
(a) Non Current Investments	1882.40	1433.40	1382.40	933.40
(b) Long Term Loans and Advances	0.12	0.12	0.12	0.12
(b) Other Non-Current Assets	0.00	0.00	0.50	0.75
Sub - Total	1882.52	1433.52	1383.01	934.26
2. Current Assets				
(a) Current Investments	0.00	404.35	0.00	3106.78
(b) Inventories	32.00	0.00	32.00	0.00
(c) Cash and Cash Equivalents	11.90	15.18	38.18	25.32
(d) Short Term Loans and Advances	3083.86	3905.31	3890.40	2058.03
Sub - Total	3127.76	4324.85	3960.58	5190.14
TOTAL ASSETS	5010.28	5758.36	5343.59	6124.40

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 May 27, 2014.
- 2 There were no exceptional items during the quarter ended 31st March, 2014.
- 3 The Company is primarily engaged in a single segment business of finance and investment and is governed by a similar set of risks and returns. The said treatment is in accordance with the guiding principles enunciated in the Accounting Standard on Segment Reporting (AS-17) as notified under Section 211(3C) of the Companies Act, 1956.
- 4 Tax expenses comprises of current tax, deferred tax, short / (excess) provision for earlier years.
- 5 Figures for previous periods have been regrouped/re-arranged, wherever necessary.

Date: 27/05/2014
Place: Kolkata



By Order of the Board
For IM+ CAPITALS LIMITED
Keerthi Agarwal
Director