

August 13, 2022

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

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

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 quarter ended 30th June, 2022 along with the Limited Review Report of Statutory Auditor by M/s O. Aggarwal & Co.

This is for your information and record please.

Thanking you,

Yours faithfully,

For IM+ Capitals Limited

SAKSHI GOEL

COMPANY SECRETARY & COMPLIANCE OFFICER

IM+ Capitals Limited

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

CIN:1.74140DL1991PLC340407, Website: www.imcapitals.com, Email: imcapitalscompliances@gmail.com STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE'2022

(Rs. in Lacs except in Earning Per Share)

Interpretation Particulary				Standalone			Consolidated		Standalone	Consolidated
Processes Proc		Parabland		Quarter Ended			Quarter Ended		Year Ended	Year Ended
		Particulars	30.06.2022	30.06.2021	31.03.2022	30.06.2022	30.06.2021	31.03.2022	31.03.2022	31.03.2022
Trong from operations Trong from the from th			(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Detail notine class 1246 7234 353 350 350 2565 1.1 Total Income class 1246 7234 40.83 7234 1.23 1.23 1.23 1.23 1.23 Total Income class 1246 125 1.23	1	Income								
Other Income 25.01 7.55 1.0.79 40.55 1.0.72 40.50 1.0.79 40.54 1.0.72 40.50 1.0.79 40.54 1.0.79 40.54 1.0.79 40.54 1.0.79 40.54 1.0.79 40.54 1.0.79 40.54 40.55 40.55 40.55 40.55 40.55 40.55 40.55 40.55 40.55 40.55 40.55 40.55 40.55 40.55 40.55 40.55	В	Income from operations	23.46	73.34	3.53	39.20	92.06	23.65	173.86	246.10
Total Income Personal Person	Q	Other income	1.63	7.55	(2.45)	1.63	12.39	(5.54)	41.57	47.47
Experience Composition of the potential period Composition of th	Г	Total income	25.09	80.89	1.07	40.83	97.45	18.11	215.43	293.57
Final office benefite experises 2.22 4.56 (6.59) 2.88 4.89 7.25 20.25	2	Expenses								
Deperciation and annotisation expense 6.99 0.88 8.78 8.78 8.78 9.	В	Employee benefits expense	2.32	4.56	(6:29)	2.68	4.89	(6.28)	9.15	10.44
Other expenses 6.99 0.88 8.78 6.99 0.88 8.78 Other expenses 7.22	P	finance cost	,		16.71	3.67	7.25	20.73	24.19	45.79
Other reconsess 8.0 8.0 5.8 8.5 1.20 9.71 2.0 9.7 1.20	U	Depreciation and amortisation expense	66.9	0.88	8.78	66.9	0.88	8.78	24.18	24.18
Profile expenses 18.07 10.02 48.47 18.80 22.03 12.04 139.83 138.04	P	Other expenses	8.76	5.38	29.58	5.46	12.20	34.71	71.81	78.20
Exemplical Libers Prize To.07 (4740) 22.03 72.24 (38.39) 8 Exemplical Libers Prize Exemplical Libers Prize 10.07 (4740) 22.03 72.24 (38.39) 8 Exemplical Libers Prize 10.07 (4740) 22.03 72.24 (38.39) 8 1.0. Control Liber		Total expenses	18.07	10.82	48.47	18.80	25.21	57.95	129.33	158.61
Exceptional Henns Exce	3	Profit/(Loss) from operations before exceptional items (1-2)	7.02	70.07	(47.40)	22.03	72.24	(39.83)	86.10	134.97
Potential Lease Potential	4	Exceptional Items								
Tax experies Tax	2	Profit/(Loss) before tax	7.02	70.07	(47.40)	22.03	72.24	(39.83)	86.10	134.97
Tower legace of the peace of	9	Tax expense								
Taxe related to earlier years 0.79 0.04 0.013 1.66 1.552 0.273 0.04	В	Current tax	2.55	17.62	(10.76)	5.46	19.73	(6.78)	23.17	36.56
Deferred lax Defe	9	Tax related to earlier years	1	L	(0.13)	i.		5.52	(0.13)	4.90
Total Table Decesses 3.34 17.58 14.159 27.44 1.85.85) 6.54 1.65.85 1.45.85 1		Deferred tax	6.79	(0.04)	(1.08)	1.68	(1.58)	(2.73)	(1.49)	(2.09)
Profit (Loss) for the year 3.68 5.249 (35.43) 14.89 54.10 (35.85) 66 10.98 10.99		Total Tax Expenses	3.34	17.58	(11.97)	7.14	18.14	(3.98)	21.55	39.36
Loss attributable to other partner of LLP		Profit/(Loss) for the year	3.68	52.49	(35.43)	14.89	54.10	(35.85)	64.55	95.61
Net Profit/(Loss) for the Period Other Comprehensive Income/(Loss) and bove reclassified to profit or loss		Loss attributable to other partner of LLP				0.04	0.04	0.86		96'0
Other Comprehensive Income / (Loss) Inches that will not be redassified to profit or loss Inches that will not be redassified to profit or loss Tak impacts on above Tak impacts Tak	_	Net Profit/(Loss) for the Period	3.68	52.49	(35.43)	14.93	54.14	(34.99)	64.55	96.57
Teach that will not be reclassified to profit or loss Tax inducts or an above Total Other Comprehensive Income Total Other Comprehensive Income Total Other Comprehensive Income Total Other Comprehensive Income Total Comprehensive Inco		Other Comprehensive Income/(Loss)								
Tax impacts on above Tax impacts on a comprehensive income/(Loss) after tax for the vear) An ord comprehensive income/(Loss) after tax for the vear) Nex Profits/(Loss) after tax for the vear) Nex Profits/(Loss) attributable to Equity Holders of the Parent Non Controlling Interest Non Controlling Intere		Items that will not be reclassified to profit or loss		1	1				1	
Total Other Comprehensive Income Comprehe		Tax impacts on above	1		1	1		1		
Total comprehensive income/(Loss) (comprising proft after tax and other comprehensive income/(Loss) after tax for the year) 3.68 52.49 (35.43) 14.93 54.14 (34.99) 66 Not Drombrehensive income/(Loss) after tax for the year) Not Comprehensive income/(Loss) attributable to other Comprehensive Income/(Lo		Total Other Comprehensive Income				1	1			1
Net Profit/(Loss) attributable to Equity Holders of the Parent 14.93 54.14 (34.99) Equity Holders of the Parent Non Controlling Interest 84.14 (34.99) Other Comprehensive Income/(Loss) attributable to Other Comprehensive Income/(Loss) attributable to Equity Holders of the Parent 850.16	0	Total comprehensive income/(Loss) (comprising proft after tax and other comprehensive income/(Loss) after tax for the year)		52.49	(35.43)	14.93	54.14	(34.99)	64.55	96.57
Equity Holders of the Parent Non Controlling Interest Non Controlling Interest Non Controlling Interest Non Controlling Interest Total Other Comprehensive Income/(Loss) attributable to Equity Holders of the Parent Non Controlling Interest Total Other Comprehensive Income/(Loss) attributable to Equity Holders of the Parent Non Controlling Interest Total Other Comprehensive Income/(Loss) attributable to Equity Holders of the Parent Non Controlling Interest Include Comprehensive Income/(Loss) attributable to Equity Holders of the Parent Non Controlling Interest Include Comprehensive Income/(Loss) attributable to Equity Holders of the Parent Non Controlling Interest Include Comprehensive Income/(Loss) attributable to Equity Holders of the Parent Non Controlling Interest Include Comprehensive Income/(Loss) attributable to Equity Holders of the Parent Non Controlling Interest Include Comprehensive Income/(Loss) attributable to Equity Holders of the Parent Non Controlling Interest Include Comprehensive Income/(Loss) attributable to Equity Holders of the Parent Non Controlling Interest Include Comprehensive Income/(Loss) attributable to Equity Holders of the Parent Non Controlling Interest Include Comprehensive Income/(Loss) attributable to Include Comprehensive Include Comprehensive Income/(Loss) attributable to Include Comprehensive Income/(Loss) attributable to Include Comprehensive Income/(Loss) attributable to Include Comprehensive Include Comprehensive Income/(Loss) attributable to Include Comprehensive Include Compreh	1	Net Profit/(Loss) attributable to								
Non Controling Interest Other Comprehensive Income/(Loss) attributable to Equity Holders of the Parent Face Value of ₹ 10 each Conversion of ₹ 10 each Face Value of ₹ 10 each Conversion of ₹ 10 each Face Value of ₹ 10 each Conversion of ₹ 10 each Face Value of ₹ 10 each Conversion of ₹ 10 each Face Value of ₹ 10 each Conversion of ₹ 10 each Face Value of ₹ 10 each Conversion of ₹ 10 each Face Value of ₹ 10 each Conversion of ₹ 10 each Face Value of		Equity Holders of the Parent				14.93	54.14	(34.99)		96.57
Other Comprehensive Income/(Loss) attributable to f		Non Controling Interest								
Equity Holders of the Parent Non Controlling Interest Tarial Other Comprehensive Income/(Loss) attributable to	7	Other Comprehensive Income/(Loss) attributable to								
Non Controling Interest 14.93 Activibutable to 14.93 Activibutab		Equity Holders of the Parent								
Total Other Comprehensive Income/(Loss) attributable to Equity Holders of the Parent Faulty Holders of the Parent 14.93 54.14 (34.99) Equity Holders of the Parent Non Controlling Interest Non Controlling Interest 350.16 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
Equity Holders of the Parent 4.93 54.14 (34.99) Non Controlling Interest Non Controlling Interest 350.16 <t< td=""><td>3</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	3									
Non Controlling Interest Non Controlling Interest 350.16						14.93	54.14	(34.99)		26.57
Paid-up equity share capital (Face Value of ₹ 10 each) \$350.16		Non Controling Interest								
Earnings per share (before extraordinary Items) Earnings per share (before extraordinary Ite	4	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
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	IO.	Earnings per share (before extraordinary items)								
0.11 1.50 (1.01) 0.43 1.55 (1.00)		Basic (₹)	0.11	1.50	(1.01)	0.43	1.55	(1.00)		2.76
		Diluted (₹)	0.11	1.50	(1.01)	0.43	1.55	(1.00)		2.76

The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 13th August, 2022. The Statutory auditors have conducted a limited review of the above Financial Results.

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.
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)

There are no reportable operating segment

Previous period figures have been regrouped wherever necessary to conform to the current period classification.

Place : New Delhi Date : 13-August-2022



By Order of the Board

Whole Time Director Vishal Singhal



O. Aggarwal & Co.

CHARTERED ACCOUNTANTS

(A Peer Reviewed Firm)

Independent Auditor's Review Report on the Quarterly & Year to Date 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
The Board of Directors,
IM+ Capitals Limited
72, GF World Trade Centre,
Babar Road,
New Delhi-110001

- We have reviewed the accompanying statement of unaudited financial results of IM+ Capitals Limited for the quarter ended 30th June 2022, being submitted by the company 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 the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in India Accounting Standards 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013, as amended read with relevant rule issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our reviews.
- 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.

4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principal laid down in the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For O. Aggarwal & Co. Chartered Accountants, F.R.N. 005755N

(CA. O. P. Aggarwal)

Partner

M. No. 083862

UDIN: 22083862AOYJWJ 4438

Place: New Delhi Dated: 13.08.2022



O. Aggarwal & Co.

CHARTERED ACCOUNTANTS

(A Peer Reviewed Firm)

Independent Auditor's Review Report on the Quarterly & Year to Date 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
New Delhi-110001

- 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 2022, 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.

- 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 2022, 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. 39.20 Lacs and total net profit after tax of Rs. 11.29 Lacs for quarter ended June 30th 2022 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.

6. The IM+ Capitals limited is consolidating its financial statements excluding Fedders Electric & Engineering Limited ("FEEL") (Wholly Owned Subsidiary) which acquired through Corporate Insolvency Resolution process ("CIRP") under the provision of the Insolvency and Bankruptcy code (IBC), 2016, pursuant to approval of the by the Hon'ble National Company Law Tribunal, Allahabad Bench vide order dated 06 October 2021. We understand from the Management, that at the time of acquisition FEEL was non-compliant, with standalone audited financials for FY 2018-19 only available. IM+, post-acquisition, is in the process of carrying out pending regular corporate compliance of FEEL and issued the notice for the AGM of FEEL for FY 2018-19 and 2019-20 to be held on 01 September 2022. As per clause 7.2 & 7.3 of the approved Resolution Plan, "all the Statutory Authorities including ROC shall provide all support for effective implementation of the resolution plan for a period 12 months from the NCLT approval date". In the absence of the financial statement for quarter ended June 30th 2022 of FEEL, IM+ is consolidating its financial statements excluding FEEL.

Our conclusion on the statement is not modified in respect of above matter.



7. 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, F.R.N. 005755N

(CA. O. P. Aggary

Partner

M. No. 083862

UDIN: 22 083862 A OYKIF8 782

Dated: 13.08.2022

Place: New Delhi

Annexure I: List of entities consolidated as at June 30^{th} , 2022

1. IM+ Investments & Capital Private Limited - Wholly owned Subsidiary.

2. SMC & IM Capitals Investment Manager LLP - LLP in which Company is Partnet RM