



B. P. CAPITAL LIMITED

CIN NO.: L74899HR1994PLC072042

REGD.OFFICE: Plot No- 138, Roz-Ka-Meo Industrial Area,
Sohna (Distt. Mewat), Haryana-122103

Phones: 0124-2362471

Email : bpcapitallimited@gmail.com, Website : www.bpcapital.in

Dated: 13thNovember, 2025

To,

**The Manager (Listing),
Bombay Stock Exchange Limited,
01st Floor, P. J. Towers,
Dalal Street, Mumbai – 400001**

Sub: Outcome of the Board Meeting and Submission of Standalone Un-audited Financial Results for the quarter & half year ended 30thSeptember, 2025 as required u/r 33 of the SEBI (LODR) Regulations, 2015

Ref: BSE Scrip Code– 536965; DSE- File No. 8211; CSE– Scrip Code - 10012104

Dear Sir,

This is to inform you that pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in its meeting held on Thursday, 13th November, 2025 at 11:30 A.M. at the registered office of the company situated at Plot no. 138, Roz-Ka-Meo Industrial Area, Sohna (Distt, Mewat) and concluded at 1: 35 P.M has, inter-alia, transacted the following business:

1. Considered and Approved the Standalone Un-audited Financial Results of the Company for the quarter & half year ended 30th September, 2025.
2. Considered and Approved the Limited Review Report for the Standalone Un-audited Financial Results of the Company for the quarter & half year ended 30thSeptember, 2025.

Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Standalone Un-audited Financial Results for the quarter & half year ended 30th September, 2025 along with Limited Review Report & Related Party Transactions Report for the half year ended 30th September, 2025 are enclosed herewith for your kind perusal.

Kindly take the aforesaid information in your records.

**Thanking You,
Yours Truly,
For B. P. Capital Limited**

Sakshi Gupta
Digitally signed by Sakshi Gupta
Date: 2025.11.13 13:38:25
+05'30'
Sakshi Gupta
Company Secretary

Encl: As above

C.C.:
**The Manager (Listing),
The Delhi Stock Exchange Ltd.,
DSE House, 3/1, Asaf Ali Road,
New Delhi – 110002**

**The Manager (Listing),
Calcutta Stock Exchange Limited,
07, Lyons Range, Kolkatta,
West Bengal – 700001**

B. P. Capital Limited
CIN :L74899HR1994PLC072042

Regd. Off. : Plot no. 138, ROZ KA MEO, Industrial Area, Sohana, Mewat, Haryana -122103

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2025

| (Rs in Lacs except EPS) | | | | | | | |
|-------------------------|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------|
| Sr No | Particulars | For the Quarter ended | | | For the half year ended | | Year Ended |
| | | 30-Sep-25 (Unaudited) | 30-Jun-25 (Unaudited) | 30-Sep-24 (Unaudited) | 30-Sep-25 (Unaudited) | 30-Sep-24 (Unaudited) | 31-Mar-25 (Audited) |
| 1 | Income from Operation | | | | | | |
| | (a) Net Sales/Revenue from Operations | - | - | - | - | - | - |
| | (b) Other Operating Income | - | - | - | - | - | - |
| | (c) Other Income | - | - | - | - | - | - |
| | Total Income | - | - | - | - | - | - |
| 2 | Expenses | | | | | | |
| | a) Cost of Materials consumed | - | - | - | - | - | - |
| | b) Purchase of Stock-in-trade | - | - | - | - | - | - |
| | c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade | - | - | - | - | - | - |
| | d) Employee Benefits Expenses | 2.59 | 2.59 | 2.28 | 5.18 | 4.72 | 9.75 |
| | e) Finance Costs | - | - | - | - | - | 0.01 |
| | f) Depreciation and Amortisation expense | - | - | - | - | - | - |
| | g) Other expenses | 1.72 | 1.20 | 1.62 | 2.92 | 2.83 | 6.33 |
| | Total Expenses | 4.31 | 3.79 | 3.90 | 8.10 | 7.55 | 16.09 |
| 3 | Profit/(Loss) before Exceptional items and tax (1-2) | (4.31) | (3.79) | (3.90) | (8.10) | (7.55) | (16.09) |
| 4 | Exceptional Items | - | - | - | - | - | - |
| 5 | Profit/(Loss) before tax (3 + 4) | (4.31) | (3.79) | (3.90) | (8.10) | (7.55) | (16.09) |
| 6 | Tax Expense | | | | | | |
| | - Current tax | - | - | - | - | - | - |
| | Deferred tax | - | - | - | - | - | - |
| | Total Tax Expenses | - | - | - | - | - | - |
| 7 | Profit/(Loss) for the period (5-6) | (4.31) | (3.79) | (3.90) | (8.10) | (7.55) | (16.09) |
| 8 | Other Comprehensive Income (net of tax) | - | - | - | - | - | - |
| 9 | Total Other Comprehensive Income for the period | - | - | - | - | - | - |
| 10 | Total Comprehensive Income for the period (7+9) | (4.31) | (3.79) | (3.90) | (8.10) | (7.55) | (16.09) |
| 11 | Paid-up equity share capital (face value of Rs 10/- per share) | 601.18 | 601.18 | 601.18 | 601.18 | 601.18 | 601.18 |
| 12 | Earning per share (EPS) of Rs 10/- each (not annualized) | | | | | | |
| | (1) Basic | (0.07) | (0.06) | (0.06) | (0.13) | (0.13) | (0.27) |
| | (2) Diluted | (0.07) | (0.06) | (0.06) | (0.13) | (0.13) | (0.27) |
| 13 | [Reserves excluding Revaluation Reserves (Reserves as per Balance Sheet of Previous Accounting Year)] | | | | | | (151.34) |

Notes :

- The above Results for the quarter & half year ended September 30, 2025 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 13th November, 2025.
- The Statutory Auditors have conducted a limited review on the above unaudited financial results for the quarter & half year ended 30th September, 2025.



| | |
|---|--|
| 3 | The Company operates in a single segment and the results pertain to a single segment in accordance with IND AS 108-Operating Segment. The company had made an application to RBI to voluntarily surrender its Certificate of Registration with RBI so as to discontinue its NBFC activities. Pursuant to the aforesaid application sent by the company to the RBI, the RBI vide its order dated 06.10.2016 had cancelled the Certificate of Registration of the Company with RBI. Thereafter, the company was in the process of merger with Diamond Footcare Udyog Pvt. Ltd. The Management of both the companies had decided to implement the plan of merger of the companies and transfer the Footwear business of Diamond Footcare Udyog Pvt. Ltd. to B. P. Capital Ltd. as a going concern along with its brand and goodwill. However, the Transferor Company i.e., Diamond Footcare Udyog Private Limited had filed an application for withdrawal of the Scheme of merger between Diamond Footcare Udyog Private Limited and B.P. Capital Limited and the same had been allowed by the Hon'ble NCLT, Chandigarh Bench vide its order dated August 28, 2019 and the merger petition was dismissed as withdrawn. The management of the company is now exploring the possibilities of starting the new business and is putting necessary efforts in this respect so that the operations of the company can be started again. |
| 4 | Previous year/period figures have been regrouped/arranged, wherever necessary to make them comparable with the current period figure. |
| 5 | The Company has adopted Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate Affairs. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies to the extent applicable. |
| 6 | The format for un-audited quarterly & half yearly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016. IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to the companies that are required to comply with IND AS. |
| 7 | Debit and Credit Balances are subject to confirmation from Parties. |
| 8 | The Company has not paid the Annual Listing Fees (ALF) of the Bombay Stock Exchange Limited (BSE) since the financial year 2022-23. Consequently, BSE has initiated action against the Company and suspended trading of its scrip on the Exchange's trading platform. However, BSE has permitted trading in the Company's shares on a Trade-for-Trade basis, limited to the first trading day of every week, until the outstanding Annual Listing Fees are fully paid to the Exchange. The management of the company is making necessary efforts to arrange the required funds for the purpose of making the outstanding payments of BSE. |
| 9 | The aforesaid unaudited results for the quarter & half year ended 30th September, 2025 will be available on the website of the company i.e., www.bpcapital.in |



For and on behalf of Board of Directors of
B. P. Capital Limited

(Signature)
Peeyush Kumar Aggarwal
Managing Director
DIN : 00090423

Place: Haryana
Date : 13.11.2025

B. P. Capital Limited

CIN : L74899HR1994PLC072042

Regd. Off. : Plot no. 138, ROZ KA MEO, Industrial Area, Sohana, Mewat, Haryana -122103

Statement of Assets & Liabilities as on September 30, 2025

(Rs. In lacs)

| | Particulars | As on 30.09.2025 (Unaudited) | As on 31.03.2025 (Audited) |
|-----------|---------------------------------------|------------------------------------|----------------------------------|
| A. | ASSETS | | |
| 1 | Non Current Assets | | |
| | Property Plant & Equipment | - | - |
| | Capital Work in progress | - | - |
| | Other Intangible Assets | - | - |
| | Non Current Assets | - | - |
| | Non Current Financial Assets | | |
| | Investments | 267.49 | 267.49 |
| | Long term Loans and Advances | - | - |
| | Deferred tax assets (Net) | - | - |
| | Total-Non current assets | 267.49 | 267.49 |
| 2 | Current Assets | | |
| | Inventories | - | - |
| | Investments | - | - |
| | Current Financial Assets | | |
| | Trade receivables | - | - |
| | Cash & cash equivalents | 0.89 | 0.89 |
| | Loans and advances | - | - |
| | Other current financial assets | 583.56 | 581.54 |
| | Total Current Assets | 584.45 | 582.43 |
| | TOTAL ASSETS | 851.94 | 849.92 |
| B. | EQUITY & LIABILITIES | | |
| 1 | EQUITY | | |
| | Equity Share Capital | 601.18 | 601.18 |
| | Other Equity | (159.45) | (151.34) |
| | Total Equity | 441.73 | 449.84 |
| 2 | LIABILITIES | | |
| | Non-Current Liabilities | | |
| | Non-Current Financial Liabilities | - | - |
| | Borrowings | - | - |
| | Other Financial Liabilities | - | - |
| | Long Term Provisions | - | - |
| | Deferred tax liabilities | - | - |
| | Total-Non Current Liabilities | - | - |
| | Current Liabilities | | |
| | Current Financial Liabilities | | |
| | Borrowings | 111.25 | 104.96 |
| | Trade payables | - | - |
| | Other current financial liabilities | 298.96 | 295.12 |
| | Other current liabilities | - | - |
| | Total Current Liabilities | 410.21 | 400.08 |
| | TOTAL EQUITY & LIABILITIES | 851.94 | 849.92 |



For and on behalf of Board of Directors of
B. P. Capital Limited

Peeyush Kumar Aggarwal
Managing Director
DIN : 00090423

Place: Haryana
Date : 13.11.2025

B. P. CAPITAL LIMITED
CIN:L74899HR1994PLC072042

Regd. Off. : Plot no. 138, ROZ KA MEO, Industrial Area, Sohana, Mewat, Haryana -122103
Cash flow statement for the half year ending 30th September, 2025

(Amount in Lacs)

| Particulars | For the half year ended 30th September, 2025 Unaudited | | For the year ended 31st March, 2025 Audited | |
|--|--|-------------|---|-------------|
| | | | | |
| A) Cash flow from operating activities | | | | |
| Net Operating profit before tax and extra ordinary items | | (8.10) | | (16.09) |
| Adjustments for:- | | | | |
| Depreciation | - | - | - | - |
| Profit on sale of Investment | - | - | - | - |
| Interest Income | - | - | - | - |
| Profit on redemption of Mutual Fund | - | - | - | - |
| Fair Value of Mutual Fund Investment | - | - | - | - |
| Dividend Income | - | - | - | - |
| Operating profit before working capital changes | | (8.10) | | (16.09) |
| (Increase) / Decrease in Other Current Assets | (2.03) | | (0.29) | |
| (Increase) / Decrease in Other Bank Balances | - | | - | |
| (Increase) / Decrease in Trade Recievables | - | | - | |
| (Increase) / Decrease in Loan Recievables | - | | - | |
| (Increase) / Decrease in Inventories | - | | - | |
| (Increase) / Decrease in Short-term other assets | - | | - | |
| Increase / (Decrease) in Long-term Provision | - | | - | |
| Increase / (Decrease) in Short-term Provision | - | | - | |
| Increase / (Decrease) in Other current liabilities | 3.84 | | 4.61 | |
| Increase / (Decrease) in Non-current Trade payable | - | | - | |
| Increase / (Decrease) in Current Trade payable | - | | - | |
| Increase / (Decrease) in Non-current Other current liabilities | - | | - | |
| Increase / (Decrease) in Other financial liabilities | - | 1.81 | - | 4.32 |
| Cash generated from operations | | (6.29) | | (11.77) |
| Net direct taxes paid | - | - | - | - |
| Net cash from Operating Activities | | (6.29) | | (11.77) |
| B) Cash flow from Investing Activities | | | | |
| Purchase of Tangible Assets | - | - | - | - |
| (Increase)/Decrease in investments | - | - | - | - |
| Redemption of Investments | - | - | - | - |
| Interest received | - | - | - | - |
| Dividend Income | - | - | - | - |
| Profit on redemption of Mutual Fund | - | - | - | - |
| Sale of Tangible Assets | - | - | - | - |
| Net cash used in investing activities | | - | | - |
| Net cash from operating and investing activities | | (6.29) | | (11.77) |
| C) Cash flow from financing activities | | | | |
| Proceeds from issuance of preference share capital | - | - | - | - |
| Increase/(decrease) Short term borrowings | 6.29 | | 11.78 | |
| Dividend Paid | - | - | - | - |
| Tax paid on Dividend Distribution | - | - | - | - |
| Interest paid | - | - | - | - |
| Net cash from financing activities | | 6.29 | | 11.78 |
| Net cash from operating, investing & financial activities | | - | | 0.01 |
| Net increase in cash & cash equivalent | | - | | 0.01 |
| Opening balance of cash & cash equivalent | | 0.89 | | 0.88 |
| Closing balance of cash & cash equivalent | | 0.89 | | 0.89 |
| Note: Cash and cash equivalents included in the Cash Flow Statement comprise of the following:- | | | | |
| i) Cash balance in Hand | | 0.01 | | 0.01 |
| ii) Balance with Banks: | | | | |
| a) In Current Accounts | | 0.88 | | 0.88 |
| b) In Fixed Deposits | | - | | - |
| Total | | 0.89 | | 0.89 |



For and on behalf of Board of Directors of
B. P. Capital Limited

Peeyush Kumar Aggarwal
Peeyush Kumar Aggarwal
Managing Director
DIN :00090423

Place: Haryana
Date: 13.11.2025

**NEMANI GARG AGARWAL & CO.**

CHARTERED ACCOUNTANTS

1517, DEVIKA TOWER, 6, NEHRU PLACE, NEW DELHI- 110 019.

Camp Office: Ch. No.5, Kamadgiri Aptt., Kaushambi, Ghaziabad-201010

Br. Office: B-602, Silver Sands CHS, Piramal Nagar Goregaon (West), Mumbai – 400104

Independent Auditors Limited Review Report on Unaudited Standalone Financial Results of the company for the quarter and half year ended September 30, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

**The Board of Directors,
B.P. Capital Limited**

We have reviewed the accompanying statement of unaudited Financial Results of B.P. Capital Limited for the Quarter and Half Year Ended September 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards 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.

Emphasis on other matter as reported in Auditors Report of FY 2024-25

- **The company had recorded the cost of the non current investment of Rs. 2.67 Crore at the acquisition cost of the unquoted equity shares held by the company and had not determined the fair value as required by IND AS 109**
- **Refer note no. 3 of Financial Result for the quarter and half year ended September 30, 2025 regarding no business activity during the half year ended Sept 30,2025.**

For M/s. Nemani Garg Agarwal & Co.,
Chartered Accountants
FRN: 010192N

(J.M. Khandelwal)
Partner
M. No. 074267

**UDIN: 25074267BMOYAZ6148**

Place : New Delhi
Date: 13.11.2025

Tel.-0120-4374727 Mob.-9811026144 (SKN), 9223230576 (SNR),
9810842989 (JMK), 9810893480 (DCK)

Email ID: nemani61@gmail.com, ngacodelhi@gmail.com

WebSite. : sknemani.com

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.

| S. No | Details of the party (listed entity /subsidiary) entering into the transaction | | Details of the counterparty | | Relationship of the counterparty with the listed entity or its subsidiary | Type of related party transaction (see Note 5) | Value of the related party transaction as approved by the audit committee (see Note 6a) | Value of transaction during the reporting period (see Note 6b) | In case monies are due to either party as a result of the transaction (see Note 1) | | In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments | | Details of the loans, inter-corporate deposits, advances or investments | | | | | |
|-------|--|------------|--------------------------------------|------------|--|--|---|--|--|-----------------|---|-------------------|---|---|-------------------|--------|--------------------|---|
| | Name | PAN | Name | PAN | | | | | Opening balance | Closing balance | Nature of indebtedness (loan/ issuance of debt/ any other etc.) | Cost (see Note 7) | Tenure | Nature (loan/ advance/ inter-corporate deposit/ investment) | Interest Rate (%) | Tenure | Secured/ unsecured | Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage) |
| 1 | B. P. CAPITAL LIMITED | AAACB0417B | Symbolic Inframart Private Limited | AAVCS5094G | Promoter | Unsecured Loans received | 50.00 | - | 28.27 | 28.27 | | | | | | | | |
| 2 | B. P. CAPITAL LIMITED | AAACB0417B | Mr. Shatrughan Sahu | BAQPS1603E | Chief Financial Officer | Remuneration Paid | 15.00 | 3.00 | 1.30 | 2.00 | | | | | | | | |
| 3 | B. P. CAPITAL LIMITED | AAACB0417B | Ms. Sakshi Gupta | BARPG230N | Company Secretary | Remuneration Paid | 10.00 | 1.20 | 0.80 | 0.80 | | | | | | | | |
| 4 | B. P. CAPITAL LIMITED | AAACB0417B | Omkam Global Capital Private Limited | AAAC01459Q | Mr. Peeyush Kumar Aggarwal Director of the company is also a Director of Omkam Global Capital Pvt. Ltd | Unsecured Loan received | 150.00 | 5.34 | 75.43 | 80.76 | | | | | | | | |
| 5 | B. P. CAPITAL LIMITED | AAACB0417B | Mr. Peeyush Kumar Aggarwal | AACPA6470C | Director of the company | Unsecured Loans received | 20.00 | 0.96 | 1.25 | 2.21 | | | | | | | | |

Notes:

- The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
- Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
- Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
- For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.

For B. P. Capital Limited


Shatrughan Sahu
Chief Financial Officer