

| B.P. Capital Limited | | | | | | |
|---|---|---|--|---|------------------------------------|--|
| CIN : L74899DL1994PLC057572 | | | | | | |
| Regd. Off. : 702, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi- 110001 | | | | | | |
| STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED MARCH 31, 2017 | | | | | | |
| Sno. | Particulars | 3 months ended 31.03.2017 (Audited) | Preceding 3 months ended 31.12.2016 (Unaudited) | Corresponding 3 months ended 31.03.2016 (Audited) | Year ended 31.03.2017 (Audited) | (Rs. in lakhs) Previous year ended 31- 03-16 (Audited) |
| 1 | Income from Operations | | | | | |
| | a. Net Sales/ Income from operation (Net of excise duty) | - | 2.74 | 2.10 | 8.64 | 8.96 |
| | b. Other Operating Income | - | - | - | - | 2.75 |
| | Total Income from Operations (net) | - | 2.74 | 2.10 | 8.64 | 11.71 |
| 2 | Expenses | | | | | |
| | a. Cost of material consumed | - | - | - | - | - |
| | b. Purchase of Stock in Trade | - | - | - | - | - |
| | c. Changes in inventories of finished goods, work in progress & stock in trade | - | - | - | - | - |
| | d. Employee benefits expense | 2.09 | 1.68 | 1.42 | 7.13 | 6.34 |
| | e. Depreciation & amortisation expenses | - | - | - | - | - |
| | (f) Other expenses/Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 3.60 | 0.97 | 0.64 | 6.96 | 5.01 |
| | Total Expenses | 5.69 | 2.65 | 2.06 | 14.09 | 11.35 |
| 3 | Profit/(Loss) from operations before other income, Finance Costs and Exceptional Items(1-2) | (5.69) | 0.09 | 0.04 | (5.45) | 0.36 |
| 4 | Other Income | 5.50 | - | - | 5.60 | - |
| 5 | Profit/(Loss) from ordinary activities before finance costs & exceptional items(3+4) | (0.09) | 0.09 | 0.04 | 0.15 | 0.36 |
| 6 | Finance Costs | 0.00 | - | - | 0.01 | - |
| 7 | Profit/(Loss) from ordinary activities after finance costs but before exceptional items(5+6) | (0.09) | 0.09 | 0.04 | 0.14 | 0.36 |
| 8 | Exceptional Items | - | - | - | - | - |
| 9 | Profit/(loss) from Ordinary Activities before tax (7+8) | (0.09) | 0.09 | 0.04 | 0.14 | 0.36 |
| 10 | Tax Expense | | | | | |
| | a) Current Tax | - | 0.02 | 0.01 | 0.06 | 0.10 |
| | b) Deferred Tax Liai/(Assets) | - | 0.01 | - | 0.01 | 0.01 |
| | c) Short Provision | - | - | - | - | 0.02 |
| 11 | Net Profit/Loss from Ordinary Activities after Tax (9+10) | (0.09) | 0.06 | 0.03 | 0.07 | 0.23 |
| 12 | Extra ordinary items (net of tax expenses) | - | - | - | - | - |
| 13 | Net Profit / (Loss) for the period (11+12) | - | 0.06 | 0.03 | 0.07 | 0.23 |
| 14 | Share of Profit/(Loss) of Associates | - | - | - | - | - |
| 15 | Minority Interest | - | - | - | - | - |
| 16 | Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) | - | 0.06 | 0.03 | 0.07 | 0.23 |
| 17 | Paid up Equity Share Capital (Rs. 10/- per share) | 301.18 | 301.18 | 301.18 | 301.18 | 301.18 |
| 18 | (a) Reserves excluding revaluation reserves (urs 45 -IC) of RBI Act) | 0.01 | - | 0.01 | 0.01 | 0.05 |
| | (b) Accumulated Losses as per balance sheet of previous accounting year | - | - | - | - | - |
| 19 | Earning per share (before extra ordinary items) of Rs. 10/- per share. (not annualised) | | | | | |
| | a) Basic | - | 0.00 | 0.00 | 0.00 | 0.01 |
| | b) Diluted | - | 0.00 | 0.00 | 0.00 | 0.01 |
| 20 | Earning per share (after extra ordinary items) of Rs. 10/- per share. (not annualised) | | | | | |
| | a) Basic | - | 0.00 | 0.00 | 0.00 | 0.01 |
| | b) Diluted | - | 0.00 | 0.00 | 0.00 | 0.01 |

Notes :

- The above Results for the year ended March 31, 2017 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held 30th May, 2017.
- The results for the year ended 31st March, 2017 have been audited by the Auditors of the Company.
- The Company operates in a single segment and the results pertain to a single segment as per AS 17 issued by the ICAI.
- Previous year/period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.
- The figures of the last quarter are balancing figures between audited figures for the full financial year and year to date figures upto the third quarter, ended 31st December, 2016 which were subject to unaudited reviews.
- The statement of audited financial results for the year ended 31st March, 2017 has been prepared following the same accounting policies as were followed in the annual financial statements for the year ended 31st March, 2016.
- During the quarter under review, the company had made an application to RBI to voluntary 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 18.10.2016 had cancelled the Certificate of Registration of the Company with RBI.

For and on behalf of Board of Directors of
B. P. CAPITAL LIMITED



Ramesh Kumar Gupta
(Ramesh Kumar Gupta)
Managing Director
DIN: 00047724

Place: New Delhi
Date : 30.05.2017

| STATEMENT OF ASSETS AND LIABILITIES | | | |
|-------------------------------------|---|------------------------|------------------------|
| S.NO | Particulars | (Rs. in lakhs) | |
| | | As at 31st March, 2017 | As at 31st March, 2016 |
| | | Audited | Audited |
| A | EQUITY AND LIABILITIES | | |
| 1 | Shareholders' Funds | | |
| | (a) Share Capital | | |
| | (b) Reserves and Surplus | 301.18 | 301.18 |
| | (c) Money received against share warrants | (14.53) | (14.40) |
| | Sub Total - Shareholders' Funds | | |
| | | 286.65 | 286.78 |
| 2 | Share application money pending allotment | - | - |
| 3 | Minority Interest | - | - |
| 4 | Non-Current Liabilities | | |
| | (a) Long-Term borrowings | - | - |
| | (b) Deferred tax liabilities (net) | - | - |
| | (c) Other long term liabilities | - | - |
| | (d) Long term provisions | - | - |
| | Sub Total - Non-current liabilities | - | - |
| 5 | Current liabilities | | |
| | (a) Short-term borrowings | - | - |
| | (b) Trade payable | - | - |
| | (c) Other current Liabilities | 279.86 | 4.40 |
| | (d) Short-term provisions | 0.06 | 0.10 |
| | Sub Total - Current liabilities | | |
| | | 279.92 | 4.50 |
| | TOTAL-EQUITY AND LIABILITIES | | |
| | | 566.57 | 291.28 |
| B | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Fixed Assets | - | - |
| | (b) Goodwill on consolidation | - | - |
| | (c) Non-current investments | - | 17.85 |
| | (d) Deferred tax assets (net) | 0.10 | 0.11 |
| | (e) Long-term loans and advances | 297.12 | 0.20 |
| | (f) Other non-current assets | - | - |
| | Sub Total - Non-current assets | | |
| | | 297.22 | 18.16 |
| 2 | Current assets | | |
| | (a) Current investments | 267.49 | 267.49 |
| | (b) Inventories | - | - |
| | (c) Trade receivable | - | - |
| | (d) Cash and cash equivalents | 1.86 | 5.63 |
| | (e) Short-term loans and advances | - | - |
| | (f) Other current assets | - | - |
| | Sub Total - Current assets | | |
| | | 269.35 | 273.12 |
| | TOTAL - ASSETS | | |
| | | 566.57 | 291.28 |

Place: New Delhi
Date : 30.05.2017



For and on behalf of Board of Directors of
B. P. CAPITAL LIMITED

Ramesh Kumar Gupta
(Ramesh Kumar Gupta)
Managing Director
DIN: 00047724



RMA & ASSOCIATES LLP
Chartered Accountants

LLPIN: AAI-9419 / (ISO 9001:2015)

Address: Plot No. - 75, LGF,
Patparganj Industrial Area, Delhi - 110092

Phone: 011 - 45261214

E-Mail: rma.ca12@gmail.com

Website: www.rma-ca.com

Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors
B.P. Capital Limited

We have audited the quarterly financial results of B.P. Capital Limited for the quarter ended 31st March, 2017 and the year to date results for the period 1st April, 2016 to 31st March, 2017, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended 31st March, 2017 as well as the year to date results for the period from 1st April, 2016 to 31st March, 2017

Place : New Delhi
Date : 30.05.2017

For RMA & Associates LLP
Chartered Accountants
FRN 000978N/NS00062

Pankaj Chander
Chartered Accountant Partner
Membership no. 089065