

**B. P. Capital Limited**

**CIN : L74899HR1994PLC072042**

**Regd. Off. : Plot No. 345, HSIIDC, Footwear Park, Sector-17, Bahadurgarh, Jhajjar, Haryana-124507**

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED MARCH 31, 2018**

Sr No	Particulars	(Rs in Lacs except EPS)				
		For the Quarter ended			Year Ended	
		31-Mar-18 (Audited)	31-Dec-17 (Unaudited)	31-Mar-17 (Audited)	31-Mar-18 (Audited)	31-Mar-17 (Audited)
<b>1</b>	<b>Income from Operation</b>					
	(a) Net Sales/Revenue from Operations	-	-	-	-	8.64
	(b) Other Operating Income	-	-	-	-	-
	(c) Other Income	-	-	5.60	0.01	5.60
	<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>5.60</b>	<b>0.01</b>	<b>14.24</b>
<b>2</b>	<b>Expenses</b>					
	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	1.35	1.78	2.09	7.68	7.13
	e) Finance Costs	0.01	-	-	0.03	0.01
	f) Depreciation and Amortisation expense	-	-	-	-	-
	g) Other expenses	2.07	1.28	3.60	12.58	6.96
	<b>Total Expenses</b>	<b>3.43</b>	<b>3.06</b>	<b>5.69</b>	<b>20.29</b>	<b>14.10</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional items and tax (1-2)</b>	<b>(3.43)</b>	<b>(3.06)</b>	<b>(0.09)</b>	<b>(20.28)</b>	<b>0.14</b>
<b>4</b>	<b>Exceptional Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>Profit/(Loss) before tax (3 + 4)</b>	<b>(3.43)</b>	<b>(3.06)</b>	<b>(0.09)</b>	<b>(20.28)</b>	<b>0.14</b>
<b>6</b>	<b>Tax Expense</b>					
	- Current tax	-	-	-	-	0.06
	- Deferred tax	0.03	-	-	0.03	0.01
	<b>Total Tax Expenses</b>	<b>0.03</b>	<b>-</b>	<b>-</b>	<b>0.03</b>	<b>0.07</b>
<b>7</b>	<b>Profit/(Loss) for the period ( 5-6)</b>	<b>(3.46)</b>	<b>(3.06)</b>	<b>(0.09)</b>	<b>(20.31)</b>	<b>0.07</b>
<b>8</b>	<b>Other Comprehensive Income (net of tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9</b>	<b>Total Other Comprehensive Income for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10</b>	<b>Total Comprehensive Income for the period ( 7+9)</b>	<b>(3.46)</b>	<b>(3.06)</b>	<b>(0.09)</b>	<b>(20.31)</b>	<b>0.07</b>
<b>11</b>	<b>Paid-up equity share capital ( face value of Rs 10/- per share )</b>	<b>301.18</b>	<b>301.18</b>	<b>301.18</b>	<b>301.18</b>	<b>301.18</b>
<b>12</b>	<b>Earning per share (EPS) of Rs 10/- each (not annualized)</b>					
	(1) Basic	(0.11)	(0.10)	(0.00)	(0.67)	0.00
	(2) Diluted	(0.11)	(0.10)	(0.00)	(0.67)	0.00

**Notes :**

- 1 The above Results for the quarter and year ended March 31, 2018 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 28th May, 2018. The Statutory Auditors have carried out the audit for the year ended 31st March, 2018.

2	The Company operates in a single segment and the results pertain to a single segment in accordance with IND AS 108-Operating Segment.		
3	Previous year/period figures have been regrouped/arranged, wherever necessary to make them comparable with the current period figure.		
4	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. The company has for the first time adopted Ind AS w.e.f. April 01, 2017 with a transition date of April 1, 2016. Though maximum information have been extracted from the books of accounts maintained by the Company, yet the implementation of Ind AS is still under progress.		
5	The format for Audited quarterly 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.		
6	<b>The Reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND AS is given below:</b>		
	(Rs. In Lacs)		
	Description	Quarter ended March 31, 2017	Year ended March 31, 2017
	Net Profit as per previous GAAP (Indian GAAP)	(0.09)	0.14
	Add/Less: Increase/(Decrease) in Net Profit as reported under indian GAAP	-	-
	-Reclassification of remeasurement of employee benefits	-	-
	-Taxes on account of above items	-	-
	<b>Net profit as per IND AS</b>	(0.09)	0.14
	Other Comprehensive income, net of income tax	-	-
	<b>Total comprehensive income for the period</b>	(0.09)	0.14
	Previous period figures are re-arranged/re-grouped	-	-
7	<b>The Reconciliation of Other Equity reported in accordance with Indian GAAP &amp; in accordance with Ind AS is given below:-</b>		
	Description		Year ended 31.03.2017
	<b>Other equity as per previous Indian GAAP</b>		(14.53)
	Adjustment as per Indian AS:		-
	On account of unwinding of security deposit balances		-
	On account of fair valuation of financial assets		-
	Adjustment of Proposal Dividend		-
	<b>Equity under Ind AS</b>		(14.53)
8	The Figuers for the quarter ended March 31, 2018 and 2017 represents the balancing Figuers between the audited figuers for the full financial years and the published figuers for the 9 months ended December 31, 2017 and December 31, 2016 respectively.		
9	After the quarter under review and pursuant to In-Principle Approval received from BSE for the proposed scheme of merger of B. P. Capital Limited with Diamond Footcare Udyog Private Limited, the Company had filed a petition of merger with Hon'ble National Company Law Tribunal (NCLT), Chandigarh Bench.		

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



*Ramesh Kumar Gupta*

(Ramesh Kumar Gupta)

Managing Director

DIN :00047724

Place: Haryana

Date:28.05.2018

Statement of Assets & Liabilities as on March 31, 2018

(Rs. In lacs)

	Particulars	As at 31.03.18 (Audited)	As at 31.03.17 (Audited)
<b>A.</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non Current Assets</b>		
	Property Plant & Equipment	-	-
	Capital Work in progress	-	-
	Other Intangible Assets	-	-
	Non Current Assets	-	-
	<b>Non Current Financial Assets</b>		
	Investments	267.49	267.49
	Long term Loans and Advances	-	-
	Deferred tax assets (Net)	0.08	0.10
	<b>Total-Non current assets</b>	<b>267.57</b>	<b>267.59</b>
<b>2</b>	<b>Current Assets</b>		
	Inventories	-	-
	Investments	-	-
	<b>Current Financial Assets</b>		
	Trade receivables	-	-
	Cash & cash equivalents	1.58	1.86
	Loans and advances	-	-
	Other current financial assets	283.13	297.12
	<b>Total Current Assets</b>	<b>284.71</b>	<b>298.98</b>
	<b>TOTAL ASSETS</b>	<b>552.28</b>	<b>566.57</b>
<b>B.</b>	<b>EQUITY &amp; LIABILITIES</b>		
<b>1</b>	<b>EQUITY</b>		
	Equity Share Capital	301.18	301.18
	Other Equity	(34.83)	(14.53)
	<b>Total Equity</b>	<b>266.35</b>	<b>286.65</b>
<b>2</b>	<b>LIABILITIES</b>		
	<b>Non-Current Liabilities</b>		
	Non-Current Financial Liabilities	-	-
	Borrowings	-	-
	Other Financial Liabilities	-	-
	Long Term Provisions	-	-
	Deferred tax liabilities	-	-
	<b>Total-Non Current Liabilities</b>	<b>-</b>	<b>-</b>
	<b>Current Liabilities</b>		
	<b>Current Financial Liabilities</b>		
	Borrowings	-	-
	Trade payables	-	-
	Other current financial liabilities	285.93	279.86
	Short term Provisions	-	0.06
	<b>Total Current Financial Liabilities</b>	<b>285.93</b>	<b>279.92</b>
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>552.28</b>	<b>566.57</b>

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



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

Place: Haryana  
Date: 28.05.2018