



# B. P. CAPITAL LIMITED

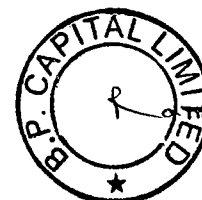
CIN NO. : L74899DL1994PLC057572

REGD.OFFICE: Plot no. 345, HSIIDC, Footwear Park,  
Sector-17, Bahadurgarh, Jhajjar, Haryana-124507

Phone: 01276-222501,02, Fax : 01276-222501

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

B. P. Capital Limited							
CIN : L74899DL1994PLC057572							
Regd. Off. : Plot no. 345, HSIIDC, Footwear Park, Sector-17, Bahadurgarh, Jhajjar, Haryana-124507							
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2017							
Sr No	Particulars	(Rs in Lacs except EPS)					
		For the Quarter ended			For the half year ended		Year Ended
		30-Sep-17 (Unaudited)	30-Jun-17 (Unaudited)	30-Sep-16 (Unaudited)	30-Sep-17 (Unaudited)	30-Sep-16 (Unaudited)	31-Mar-17 (Audited)
1	<b>Income from Operation</b>						
	(a) Net Sales/Revenue from Operations	-	-	3.27	-	5.90	8.64
	(b) Other Operating Income	-	-	-	-	-	-
	(c) Other Income	-	0.01	-	0.01	-	5.60
	<b>Total Income</b>	-	<b>0.01</b>	<b>3.27</b>	<b>0.01</b>	<b>5.90</b>	<b>14.24</b>
2	<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	2.28	2.27	1.68	4.55	3.36	7.13
	e) Finance Costs	-	0.02	-	0.02	0.01	0.01
	f) Depreciation and Amortisation expense	-	-	-	-	-	-
	g) Other expenses	2.90	6.33	1.53	9.23	2.39	6.96
	<b>Total Expenses</b>	<b>5.18</b>	<b>8.62</b>	<b>3.21</b>	<b>13.80</b>	<b>5.76</b>	<b>14.10</b>
3	<b>Profit/(Loss) before Exceptional items and tax (1-2)</b>	<b>(5.18)</b>	<b>(8.61)</b>	<b>0.06</b>	<b>(13.79)</b>	<b>0.14</b>	<b>0.14</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) before tax (3 + 4)</b>	<b>(5.18)</b>	<b>(8.61)</b>	<b>0.06</b>	<b>(13.79)</b>	<b>0.14</b>	<b>0.14</b>
6	<b>Tax Expense</b>						
	- Current tax	-	-	0.01	-	0.04	0.06
	- Deferred tax	-	-	-	(0.01)	-	0.01
	<b>Total Tax Expenses</b>	-	-	<b>0.01</b>	<b>(0.01)</b>	<b>0.04</b>	<b>0.07</b>
7	<b>Profit/(Loss) for the period ( 5-6)</b>	<b>(5.18)</b>	<b>(8.61)</b>	<b>0.05</b>	<b>(13.78)</b>	<b>0.10</b>	<b>0.07</b>
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	<b>Total Other Comprehensive Income for the period</b>	-	-	-	-	-	-
10	<b>Total Comprehensive Income for the period ( 7+9)</b>	<b>(5.18)</b>	<b>(8.61)</b>	<b>0.05</b>	<b>(13.78)</b>	<b>0.10</b>	<b>0.07</b>
11	<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>301.18</b>
12	<b>Earning per share (EPS) of Rs 10/- each (not annualized)</b>						
	(1) Basic	(0.17)	(0.29)	0.00	(0.46)	0.00	0.00
	(2) Diluted	(0.17)	(0.29)	0.00	(0.46)	0.00	0.00





# B. P. CAPITAL LIMITED

CIN NO. : L74899DL1994PLC057572

REGD.OFFICE: Plot no. 345, HSIIDC, Footwear Park,  
Sector-17, Bahadurgarh, Jhajjar, Haryana-124507

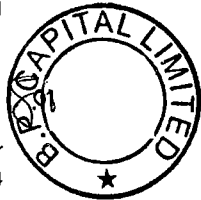
Phone: 01276-222501,02, Fax : 01276-222501

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

Notes :			
1	The above Results for the quarter and half year ended September 30, 2017 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 14th December, 2017		
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 statement does not include Ind AS compliant results for the previous year ended March 31, 2017, as it is not mandatory as per SEBI's circular dated July 5, 2016.		
6	The format for un-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.		
7	The figures and the reconciliation for the corresponding quarter and half year ended September 30, 2016 are not subjected to limited review by the Auditors. However, the company's management has exercised necessary due diligence to ensure that the standalone unaudited financial results provide a true and fair view of the company's affairs in accordance with IND AS.		
8	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:		
	Description	Quarter ended September 30, 2016 (unaudited)	Half Year ended September 30, 2016 (unaudited)
	Net Profit as per previous GAAP (Indian GAAP)	0.05	0.10
	Add/Less: Increase/(Decrease) in Net Profit as reported under indian GAAP	-	-
	-Reclassification of remeasurement of employee benefits	-	-
	-Taxes on account of above items	-	-
	Net profit as per IND AS	0.05	0.10
	Other Comprehensive income, net of income tax	-	-
	Total comprehensive income for the period	0.05	0.10
	Previous period figures are re-arranged/re-grouped wherever	-	-
9	After the quarter under review, the Company has received an observation letter from BSE approving the Draft scheme of Arrangement of B.P. Capital Limited with Diamond Footcare Udyog Private Limited with some modifications.		
10	The Company has received approval from BSE for reclassification of Mr. Peeyush Kumar Aggarwal from Promoter category to Public category under Regulation 31A of SEBI (LODR) Regulations, 2015 vide BSE's approval letter dated 5th December, 2017		
11	The Company has received the approval of Regional Director, Northern Region, Ministry of Corporate Affairs, New Delhi, for shifting of its Registered Office from NCT of Delhi to state of Haryana vide its order dated 20th November, 2017		

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

  
Ramesh Kumar Gupta  
Managing Director  
DIN : 00047724



Place: New Delhi  
Date : 14.12.2017



# B. P. CAPITAL LIMITED

CIN NO. : L74899DL1994PLC057572

REGD.OFFICE: Plot no. 345, HSIIDC, Footwear Park,

Sector-17, Bahadurgarh, Jhajar, Haryana-124507

Phone: 01276-222501,02, Fax : 01276-222501

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

## Statement of Assets & Liabilities as on September 30, 2017

(Rs. In lacs)

Particulars		As at 30.09.17 (Unaudited)	As at 31.03.17 (Audited)
<b>A.</b>	<b>ASSETS</b>		
1	<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	-	-
	Long term Loans and Advances	297.21	297.12
	Deferred tax assets (Net)	0.10	0.10
	Total-Non current assets	<b>297.31</b>	<b>297.22</b>
2	<b>Current Assets</b>		
	Inventories	-	-
	Investments	267.49	267.49
	<b>Current Financial Assets</b>		
	Trade receivables	-	-
	Cash & cash equivalents	0.44	1.86
	Loans and advances	-	-
	Other current financial assets	-	-
	Total Current Assets	<b>267.93</b>	<b>269.35</b>
	<b>TOTAL ASSETS</b>	<b>565.24</b>	<b>566.57</b>
<b>B.</b>	<b>EQUITY &amp; LIABILITIES</b>		
1	<b>EQUITY</b>		
	Equity Share Capital	301.18	301.18
	Other Equity	(28.31)	(14.53)
	Total Equity	<b>272.87</b>	<b>286.65</b>
2	<b>LIABILITIES</b>		
	<b>Non-Current Liabilities</b>		
	Non-Current Financial Liabilities		
	Borrowings	-	-
	Other Financial Liabilities	-	-
	Long Term Provisions	-	-
	Deferred tax liabilities	-	-
	Total-Non Current Liabilities	-	-
	<b>Current Liabilities</b>		
	<b>Current Financial Liabilities</b>		
	Borrowings	-	-
	Trade payables	-	-
	Other current financial liabilities	292.31	279.86
	Short term Provisions	0.06	0.06
	Total Current Financial Liabilities	<b>292.37</b>	<b>279.92</b>
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>565.24</b>	<b>566.57</b>

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

Place: New Delhi  
Date : 14.12.2017

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

**Limited Review Report to**

**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 ended 30<sup>th</sup> September, 2017 attached herewith, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review of Interim Financial Statements 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 an analytical procedure 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.

**Basis for Qualified Conclusions**

The Management of the company has been changed without intimation to auditors. We have obtained the certificate of previous management.

Based on our review conducted as above, except for the effect of matters stated in Basis for Qualified Conclusions, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited 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 Requirement) Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 14<sup>th</sup> December, 2017  
Place : New Delhi



For **RMA & Associates LLP**,  
Chartered Accountants  
(FRN: 000978N/N500062)

Deepak Gupta  
(Partner)  
M. No: 081535