

**B. P. Capital Limited**

CIN :L74899HR1994PLC072042

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, 2018**

Sr No	Particulars	(Rs in Lacs except EPS)					
		For the Quarter ended			For the half year ended		Year Ended
		30-Sep-18 (Unaudited)	30-Jun-18 (Unaudited)	30-Sep-17 (Unaudited)	30-Sep-18 (Unaudited)	30-Sep-17 (Unaudited)	31-Mar-18 (Audited)
<b>1</b>	<b>Income from Operation</b>						
	(a) Net Sales/Revenue from Operations	-	-	-	-	-	-
	(b) Other Operating Income	-	-	-	-	-	-
	(c) Other Income	-	-	-	-	0.01	0.01
	<b>Total Income</b>	-	-	-	-	<b>0.01</b>	<b>0.01</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	1.86	1.85	2.28	3.71	4.55	7.68
	e) Finance Costs	-	-	-	-	0.02	0.03
	f) Depreciation and Amortisation expense	-	-	-	-	-	-
	g) Other expenses	1.52	1.32	2.90	2.84	9.23	12.58
	<b>Total Expenses</b>	<b>3.38</b>	<b>3.17</b>	<b>5.18</b>	<b>6.55</b>	<b>13.80</b>	<b>20.29</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional items and tax (1-2)</b>	<b>(3.38)</b>	<b>(3.17)</b>	<b>(5.18)</b>	<b>(6.55)</b>	<b>(13.79)</b>	<b>(20.28)</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before tax (3 + 4)</b>	<b>(3.38)</b>	<b>(3.17)</b>	<b>(5.18)</b>	<b>(6.55)</b>	<b>(13.79)</b>	<b>(20.28)</b>
<b>6</b>	<b>Tax Expense</b>						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	(0.01)	0.03
	<b>Total Tax Expenses</b>	-	-	-	-	<b>(0.01)</b>	<b>0.03</b>
<b>7</b>	<b>Profit/(Loss) for the period ( 5-6)</b>	<b>(3.38)</b>	<b>(3.17)</b>	<b>(5.18)</b>	<b>(6.55)</b>	<b>(13.78)</b>	<b>(20.31)</b>
<b>8</b>	<b>Other Comprehensive Income (net of tax)</b>	-	-	-	-	-	-
<b>9</b>	<b>Total Other Comprehensive Income for the period</b>	-	-	-	-	-	-
<b>10</b>	<b>Total Comprehensive Income for the period ( 7+9)</b>	<b>(3.38)</b>	<b>(3.17)</b>	<b>(5.18)</b>	<b>(6.55)</b>	<b>(13.78)</b>	<b>(20.31)</b>
<b>11</b>	<b>Paid-up equity share capital ( face value of Rs 10/- per share )</b>	301.18	301.18	301.18	301.18	301.18	301.18
<b>12</b>	<b>Earning per share (EPS) of Rs 10/- each (not annualized)</b>						
	(1) Basic	(0.11)	(0.11)	(0.17)	(0.22)	(0.46)	(0.67)
	(2) Diluted	(0.11)	(0.11)	(0.17)	(0.22)	(0.46)	(0.67)

**Notes :**

1	The above Results for the quarter & half year ended September 30, 2018 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 13th November, 2018.
2	The Statutory Auditors have conducted a limited review on the above unaudited financial results for the quarter & Six Months ended 30th September, 2018.
3	The Company operates in a single segment and the results pertain to a single segment in accordance with IND AS 108-Operating Segment.
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 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	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 on 24.05.2018 with Hon'ble National Company Law Tribunal (NCLT), Chandigarh Bench vide application no.CA (CAA) NO.20/Chd/Hry/2018 and Diary No. 1770. After the quarter & half year under review, the Hon'ble NCLT, Chandigarh has given directions to the Company vide its Order dated October 23, 2018 to convene, the meeting of the Equity Shareholders of B.P. Capital Limited on 15th December, 2018 for obtaining their approval for the proposed scheme of merger of B. P. Capital Limited and Diamond Footcare Udyog Private Limited.

For and on behalf of Board of Directors

B. P. Capital Limited

*Ramesh Kumar Gupta*  
Ramesh Kumar Gupta

Managing Director

DIN : 00047724



Place: Bahadurgarh, Haryana

Date : 13.11.2018



## Statement of Assets &amp; Liabilities as on September 30, 2018

(Rs. In lacs)

	Particulars	As at 30.09.18 (Unaudited)	As at 31.03.18 (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	267.49	267.49
	Long term Loans and Advances	-	-
	Deferred tax assets (Net)	0.08	0.08
	Total-Non current assets	<b>267.57</b>	<b>267.57</b>
2	<b>Current Assets</b>		
	Inventories	-	-
	Investments	-	-
	<b>Current Financial Assets</b>		
	Trade receivables	-	-
	Cash & cash equivalents	0.52	1.58
	Loans and advances	-	-
	Other current financial assets	279.76	283.13
	Total Current Assets	<b>280.28</b>	<b>284.71</b>
	<b>TOTAL ASSETS</b>	<b>547.85</b>	<b>552.28</b>
<b>B.</b>	<b>EQUITY &amp; LIABILITIES</b>		
1	<b>EQUITY</b>		
	Equity Share Capital	301.18	301.18
	Other Equity	(41.38)	(34.83)
	Total Equity	<b>259.80</b>	<b>266.35</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	288.05	285.73
	Other current liabilities	-	0.20
	Total Current Liabilities	<b>288.05</b>	<b>285.93</b>
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>547.85</b>	<b>552.28</b>

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

R. amk  
Ramesh Kumar Gupta  
Managing Director  
DIN : 00047724



Place: Bahadurgarh, Haryana  
Date : 13.11.2018



# RMA & ASSOCIATES LLP

Chartered Accountants  
LLPIN: AAI-9419 (ISO 9001:2015)

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## Limited Review Report to

The Board of Directors  
B. P. Capital Limited

We have reviewed the accompanying statement of unaudited IND AS Standalone financial results of M/s. B. P. Capital Limited for the quarter and half year ended 30<sup>th</sup> September, 2018 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 has been prepared in accordance with applicable Indian Accounting Standard (IND AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India. 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 Information performed by 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 Indian Accounting Standards (Ind AS) 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 M/s. RMA & Associates LLP  
Chartered Accountants  
FRN: 000978N/N500062

  
Amit Jain  
(Partner)  
(Membership No. 503109)



Place : New Delhi  
Date : 13/11/2018