

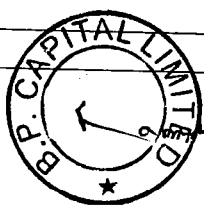
B. P. CAPITAL LIMITED

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2017

CIN : L74899HR1994PLC072042

Sno.	Particulars	(Rs in Lacs except EPS)					
		Quarter ended 31.12.2017 (Unaudited)	Quarter ended 30.09.2017 (Unaudited)	Quarter ended 31.12.2016 (Unaudited)	Year to date figures for the current period ended 31.12.2017	Year to date figures for the correspondi ng period ended 31.12.2016	Previous Year ended 31.03.2017 (Audited)
1	Income from Operation						
	(a) Net Sales/Revenue from Operations	-	-	2.74	-	8.64	8.64
	(b) Other Operating Income	-	-	-	-	-	-
	(c) Other Income	-	-	-	0.01	-	5.60
	Total Income	-	-	2.74	0.01	8.64	14.24
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	1.78	2.28	1.68	6.33	5.04	7.13
	e) Finance Costs	-	-	-	0.02	0.01	0.01
	f) Depreciation and Amortisation expense	-	-	-	-	-	-
	g) Other expenses	1.28	2.90	0.97	10.51	3.36	6.96
	Total Expenses	3.06	5.18	2.65	16.86	8.41	14.10
3	Profit/(Loss) before Exceptional items and tax (1-2)	(3.06)	(5.18)	0.09	(16.85)	0.23	0.14
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	(3.06)	(5.18)	0.09	(16.85)	0.23	0.14
6	Tax Expense						
	- Current tax	-	-	0.02	-	0.06	0.06
	Deferred tax	-	-	0.01	-	0.01	0.01
	Total Tax Expenses	-	-	0.03	-	0.07	0.07
7	Profit/(Loss) for the period (5-6)	(3.06)	(5.18)	0.06	(16.85)	0.16	0.07
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	Total Comprehensive Income for the period	(3.06)	(5.18)	0.06	(16.85)	0.16	0.07
10	Paid-up equity share capital (face value of Rs 10/- per share)	301.18	301.18	301.18	301.18	301.18	301.18
11	Earning per share (EPS) of Rs 10/- each (not annualized)						
	(1) Basic	(0.10)	(0.17)	0.00	(0.56)	0.01	0.00
	(2) Diluted	(0.10)	(0.17)	0.00	(0.56)	0.01	0.00



NOTES:-

1	The above Results for the quarter and half year ended December 31, 2017 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 14th February, 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 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 nine months ended December 31, 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:																											
	<table border="1"> <thead> <tr> <th>Description</th> <th>Quarter ended December 31, 2016 (unaudited)</th> <th>Nine Month ended December 31, 2016 (unaudited)</th> </tr> </thead> <tbody> <tr> <td>Net Profit as per previous GAAP (Indian GAAP)</td> <td>0.06</td> <td>0.16</td> </tr> <tr> <td>Add/Less: Increase/(Decrease) in Net Profit as reported under indian GAAP</td> <td>-</td> <td>-</td> </tr> <tr> <td>-Reclassification of remeasurement of employee benefits</td> <td>-</td> <td>-</td> </tr> <tr> <td>-Taxes on account of above items</td> <td>-</td> <td>-</td> </tr> <tr> <td>Net profit as per IND AS</td> <td>0.06</td> <td>0.16</td> </tr> <tr> <td>Other Comprehensive income, net of income tax</td> <td>-</td> <td>-</td> </tr> <tr> <td>Total comprehensive income for the period</td> <td>0.06</td> <td>0.16</td> </tr> <tr> <td>Previous period figures are re-arranged/re-grouped wherever necessary.</td> <td>-</td> <td>-</td> </tr> </tbody> </table>	Description	Quarter ended December 31, 2016 (unaudited)	Nine Month ended December 31, 2016 (unaudited)	Net Profit as per previous GAAP (Indian GAAP)	0.06	0.16	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	0.06	0.16	Other Comprehensive income, net of income tax	-	-	Total comprehensive income for the period	0.06	0.16	Previous period figures are re-arranged/re-grouped wherever necessary.	-	-
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9	During the quarter under review the Company had 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.																											

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 : 14.02.2018