



B. P. CAPITAL LIMITED

CIN NO. : L74899HR1994PLC072042

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

Dated: 13.11.2019

To,
The Manager (Listing),
Bombay Stock Exchange Limited,
1st Floor, P. J. Towers,
Dalal Street, Mumbai - 400001

Sub: Outcome of the Board Meeting and Submission of Unaudited Financial Results for the quarter and half year ended 30th September, 2019 as required u/r 33 of the SEBI (LODR) Regulations, 2015.

Ref.: BSE Scrip Code-536965; DSE- File No. 8211; CSE-Scrip Code - 10012104

Dear Sir,

This is to inform you that in pursuance to Regulation 33 of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in its meeting held on Wednesday, 13th November, 2019 at Plot No. 345, HSIIDC, Footwear Park, Sector-17, Bahadurgarh, Jhajjar, Haryana-124507 and concluded just now has, inter-alia, transacted the following businesses:

1. Considered and Approved the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2019.
2. Considered and taken on records Limited Review Report submitted by the Statutory Auditors of the Company for the Unaudited Financial Results for the quarter and half year ended 30th September, 2019.

Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Financial Results for the quarter and half year ended 30th September, 2019 alongwith Limited Review Report of the Statutory Auditors thereon are enclosed herewith for your kind perusal.

Kindly take the aforesaid information in your records.

Thanking you
Yours Truly,
For B. P. Capital Limited

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



Encl.: As Above

C.C.:

The Manager (Listing),
The Delhi Stock Exchange Ltd.,
DSE House, 3/1, Asaf Ali Road,
New Delhi-110002

The Manager (Listing),
Calcutta Stock Exchange Limited,
7, Lyons Range, Kolkata,
West Bengal-700001

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, 2019

(Rs. in Lacs except EPS)							
S.	Particulars	For the Quarter ended			For the half year ended		Year Ended
		30-Sep-19 (Unaudited)	30-Jun-19 (Unaudited)	30-Sep-18 (Unaudited)	30-Sep-19 (Unaudited)	30-Sep-18 (Unaudited)	31-Mar-19 (Audited)
1	Income from Operation						
	(a) Net Sales/Revenue from Operations	-	-	-	-	-	-
	(b) Other Operating Income	-	-	-	-	-	-
	(c) Other Income	-	-	-	-	-	-
	Total Income	-	-	-	-	-	-
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	1.85	2.09	1.86	3.94	3.71	6.79
	e) Finance Costs	0.01	-	-	0.01	-	-
	f) Depreciation and Amortisation expense	-	-	-	-	-	-
	g) Other expenses	1.88	1.69	1.52	3.57	2.84	12.77
	Total Expenses	3.74	3.78	3.38	7.52	6.55	19.56
3	Profit/(Loss) before Exceptional items and tax (1-2)	(3.74)	(3.78)	(3.38)	(7.52)	(6.55)	(19.56)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	(3.74)	(3.78)	(3.38)	(7.52)	(6.55)	(19.56)
6	Tax Expense						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	0.01
	Total Tax Expenses	-	-	-	-	-	0.01
7	Profit/(Loss) for the period (5-6)	(3.74)	(3.78)	(3.38)	(7.52)	(6.55)	(19.57)
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	Total Other Comprehensive Income for the period	-	-	-	-	-	-
10	Total Comprehensive Income for the period (7+9)	(3.74)	(3.78)	(3.38)	(7.52)	(6.55)	(19.57)
11	Paid-up equity share capital (face value of Rs 10/- per share)	301.18	301.18	301.18	301.18	301.18	301.18
12	Earning per share (EPS) of Rs 10/- each (not annualized)						
	(1) Basic	(0.12)	(0.13)	(0.11)	(0.25)	(0.22)	(0.65)
	(2) Diluted	(0.12)	(0.13)	(0.11)	(0.25)	(0.22)	(0.65)

Notes :

- The above Results for the quarter & half year ended September 30, 2019 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 13th November, 2019.
- The Statutory Auditors have conducted a limited review on the above unaudited financial results for the quarter & half year ended 30th September, 2019.



The Company operates in a single segment and the results pertain to a single segment in accordance with IND AS 108-Operating Segment. 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 06.10.2016 had cancelled the Certificate of Registration of the Company with RBI. Thereafter, the company was in the process of merger with Diamond Footcare Udyog Pvt. Ltd. The Management of both the companies had decided to implement the plan of merger of the companies and transfer the Footwear business of Diamond Footcare Udyog Pvt. Ltd. to B. P. Capital Ltd. as a going concern along with its brand and goodwill. During the Quarter under review, the Transferor Company; Diamond Footcare Udyog Private Limited has filed an application for withdrawal of the Scheme of merger between Diamond Footcare Udyog Private Limited and B.P. Capital Limited and the same has been allowed by the Hon'ble NCLT, Chandigarh Bench vide its order dated August 28, 2019 and the merger petition was dismissed as withdrawn. The management of the company is now planning to start the NBFC activities and is putting necessary efforts in this respect so that the company can again be registered with RBI as a NBFC and the operations of the company can be started again.

- 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.

Place Bahadurgarh, Haryana
Date : 13.11.2019



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

Su
Ramesh Kumar Gupta
Managing Director
DIN : 00047724

Statement of Assets & Liabilities as on September 30, 2019

(Rs. In lacs)

Particulars	As at 30.09.19 (Unaudited)	As at 31.03.19 (Audited)
A. ASSETS		
1 Non Current Assets		
Property Plant & Equipment	-	-
Capital Work in progress	-	-
Other Intangible Assets	-	-
Non Current Assets	-	-
Non Current Financial Assets		
Investments	267.49	267.49
Long term Loans and Advances	-	-
Deferred tax assets (Net)	0.07	0.07
Total-Non current assets	267.56	267.56
2 Current Assets		
Inventories	-	-
Investments	-	-
Current Financial Assets		
Trade receivables	-	-
Cash & cash equivalents	0.27	0.17
Loans and advances	-	-
Other current financial assets	278.06	277.05
Total Current Assets	278.33	277.22
TOTAL ASSETS	545.89	544.78
B. EQUITY & LIABILITIES		
1 EQUITY		
Equity Share Capital	301.18	301.18
Other Equity	(61.93)	(54.40)
Total Equity	239.25	246.78
2 LIABILITIES		
Non-Current Liabilities		
Non-Current Financial Liabilities	-	-
Borrowings	-	-
Other Financial Liabilities	-	-
Long Term Provisions	-	-
Deferred tax liabilities	-	-
Total-Non Current Liabilities	-	-
Current Liabilities		
Current Financial Liabilities		
Borrowings	-	-
Trade payables	-	-
Other current financial liabilities	306.64	298.00
Other current liabilities	-	-
Total Current Liabilities	306.64	298.00
TOTAL EQUITY & LIABILITIES	545.89	544.78

For and on behalf of Board of Directors of

B. P. Capital Limited

Ramesh Kumar Gupta
Managing Director

DIN : 00047724

Place: Bahadurgarh, Haryana

Date : 13.11.2019

B. P. CAPITAL LIMITED

CIN:L74899HR1994PLC072042

PLOT NO. 345, HSIIDC, FOOTWEAR PARK , SECTOR-17, BAHADURGARH, JHAJJAR, HARYANA- 124507

Cash flow statement for the half year ended 30th September, 2019

(Amount in Rs.)

	Particulars	For the half year ended 30th September, 2019 (Un-audited)		For the year ended 31st March, 2019 (Audited)	
A)	Cash flow from operating activities				
	Net Operating profit before tax and extra ordinary items		(752,444)		(1,955,916)
	Adjustments for:-				
	Depreciation	-	-	-	-
	Profit on sale of Investment	-	-	-	-
	Interest Income	-	-	-	-
	Fair Value of Mutual Fund Investment	-	-	-	-
	Dividend Income	-	-	-	-
	Operating profit before working capital changes		(752,444)		(1,955,916)
	(Increase) / Decrease in Other Current Assets	(101,899)		608,856	
	(Increase) / Decrease in Other Bank Balances	-		-	
	(Increase) / Decrease in Trade Recievables	-		-	
	(Increase) / Decrease in Loan Recievables	-		-	
	(Increase) / Decrease in Short-term other assets	-		-	
	Increase / (Decrease) in Long-term Provision	-		-	
	Increase / (Decrease) in Short -term Provision	-		-	
	Increase / (Decrease) in Other current liabilites	(19,555)		(207)	
	Increase / (Decrease) in Non-current Trade payable	-		-	
	Increase / (Decrease) in Current Trade payable	-		-	
	Increase / (Decrease) in Non-current Other current liabilites	-		-	
	Increase / (Decrease) in Other financial liabilites	883,538	762,084	1,206,475	1,815,124
	Cash generated from operations		9,640		(140,792)
	Net direct taxes paid		-		-
	Net cash from Operating Activities		9,640		(140,792)
B)	Cash flow from Investing Activities				
	Purchase of Tangible Assets	-	-	-	-
	(Increase)/Decrease in investments	-	-	-	-
	Redemption of Investments	-	-	-	-
	Sale of Tangible Assets	-	-	-	-
	Net cash used in investing activities		-		-
	Net cash from operating and investing activities		9,640		(140,792)
C)	Cash flow from financing activities				
	Proceeds from issuance of preference share capital	-	-	-	-
	Increase/(decrease) Short term borrowings	-	-	-	-
	Interest paid	-	-	-	-
	Net cash from financing activities		-		-
	Net cash from operating, investing & financial activities		9,640		(140,792)
	Net increase in cash & cash equivalent		9,640		(140,792)
	Opening balance of cash & cash equivalent		17,316		158,108
	Closing balance of cash & cash equivalent		26,956		17,316
	Note: Cash and cash equivalents included in the Cash Flow Statement comprise of the following:-				
i)	Cash balance in Hand		17,285		12,926
ii)	Balance with Banks:				
a)	In Current Accounts		9,671		4,390
b)	In Fixed Deposits		-		-
	Total		26,956		17,316

For B. P. CAPITAL LIMITED

Place: Haryana

Date: 13.11.2019



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

Nemani Garg Agarwal & Co.

Chartered Accountants

Independent Auditors Limited Review Report on Quarterly Unaudited Standalone Financial Results of the company for the quarter and half year ended September 30, 2019 pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

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 and half year ended 30th September, 2019. 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 of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the 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 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 Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis on other matter:

- The company had recorded the cost of the investment at the face value of the equity shares issued and had not determined the fair value as required by IND AS 109

For M/s. Nemani Garg Agarwal & Co.,

Chartered Accountants

FRN: 010192N



Shashi Kant Nemani

(Partner)

(Membership No. 037222)



Place : Bahadurgarh

Date: 13/11/2019

1517, Devika Towers | 6, Nehru Place | New Delhi – 110.019 |

email | sknemani@sknemani.com | nemani61@gmail.com |

Phones | 0120-2770538/40 | 011-26448033 | +91-9811026144 |