



# **B. P. CAPITAL LIMITED**

**CIN NO. : L74899HR1994PLC072042**

REGD.OFFICE: Plot No- 138, Roz- Ka-Meo Industrial Area,  
Sohna(Distt. Mewat), Haryana-122103

Phone: 0124-2362471

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

**Dated: 12<sup>th</sup> November, 2021**

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

**Sub: Outcome of the Board Meeting and Submission of Un-audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2021 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 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in its meeting held on Friday, November 12, 2021 at the registered office of the company at Plot No-138 Roz-Ka-Meo Industrial Area , Sohna (Distt. Mewat) Haryana-122103 and concluded just now has, inter-alia, transacted the following business:

1. Considered and Approved the Standalone Un-audited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup>September, 2021.
2. Considered and Approved the Limited Review Report for the Un-audited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup>September, 2021.

Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Un-audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2021 alongwith Limited Review Report are enclosed herewith for your kind perusal.

Kindly take the aforesaid information in your records.

**Thanking You,  
Yours Truly,  
For B. P. Capital Limited**

**Sakshi Gupta  
Company Secretary**

**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, Kolkatta,  
West Bengal - 700001**

General information about company		
Scip code		536965
NSE Symbol		N.A.
MSEI Symbol		N.A.
ISIN*		INE947C01010
Name of company		B. P. CAPITAL LIMITED
Type of company		
Class of security		Equity
Date of start of financial year		01-04-2021
Date of end of financial year		31-03-2022
Date of board meeting when results were approved		12-11-2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange		30-10-2021
Description of presentation currency		INR
Level of rounding used in financial results		Lakhs
Reporting Quarter		Half yearly
Nature of report standalone or consolidated		Standalone
Whether results are audited or unaudited		Unaudited
Segment Reporting		Single segment
Description of single segment		NBFC till 06-10-2016
Start date and time of board meeting		12-11-2021 18:00
End date and time of board meeting		12-11-2021 19:05
Whether cash flow statement is applicable on company		Yes
Type of cash flow statement		Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification		Not applicable

Financial Results Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2021	01-04-2021
B	Date of end of reporting period	30-09-2021	30-09-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>			
<b>1 Income</b>			
	Revenue from operations	0	0
	Other income	0	0
	<b>Total income</b>	<b>0</b>	<b>0</b>
<b>2 Expenses</b>			
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	2.42	4.85
(e)	Finance costs	0	0
(f)	Depreciation, depletion and amortisation expense	0	0
<b>(f) Other Expenses</b>			
1	Other Expenses	3.41	4.52
10			
	<b>Total other expenses</b>	<b>3.41</b>	<b>4.52</b>
	<b>Total expenses</b>	<b>5.83</b>	<b>9.37</b>

Financial Results Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2021	01-04-2021
B	Date of end of reporting period	30-09-2021	30-09-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>			
<b>3 Total profit before exceptional items and tax</b>			
		-5.83	-9.37
4	Exceptional items	0	0
5	<b>Total profit before tax</b>	<b>-5.83</b>	<b>-9.37</b>
<b>7 Tax expense</b>			
8	Current tax	0	0
9	Deferred tax	0	0
10	<b>Total tax expenses</b>	<b>0</b>	<b>0</b>
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	<b>Net Profit/Loss for the period from continuing operations</b>	<b>-5.83</b>	<b>-9.37</b>
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	<b>Total profit (loss) for period</b>	<b>-5.83</b>	<b>-9.37</b>
22	Other comprehensive income net of taxes	0	0

Financial Results Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2021	01-04-2021
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D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>			
<b>23 Total Comprehensive Income for the period</b>			
		-5.83	-9.37
<b>24 Total profit or loss, attributable to</b>			
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25 Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
<b>26 Details of equity share capital</b>			
	Paid-up equity share capital	301.18	301.18
	Face value of equity share capital	10	10
<b>27 Details of debt securities</b>			
28	Reserves excluding revaluation reserve		
<b>29 Earnings per share</b>			
<b>i Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	-0.19	-0.31
	Diluted earnings (loss) per share from continuing operations	-0.19	-0.31
<b>ii Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii Earnings per equity share</b>			
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	<b>-0.19</b>	<b>-0.31</b>
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	<b>-0.19</b>	<b>-0.31</b>
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest coverage ratio		
33	<b>Disclosure of notes on financial results</b>	Textual Information(1)	

Text Block	
Textual Information(1)	<p>1. The above Results for the quarter &amp; half year ended September 30, 2021 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 12th November, 2021.</p> <p>2. The Statutory Auditors have conducted a limited review on the above unaudited financial results for the quarter &amp; half year ended 30th September, 2021.</p> <p>3. 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 voluntarily 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. However, the Transferor Company i.e. Diamond Footcare Udyog Private Limited had filed an application for withdrawal of the Scheme of merge between Diamond Footcare Udyog Private Limited and B.P. Capital Limited and the same had 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 exploring the possibilities of starting the new business and is putting necessary efforts in this respect so that the operations of the company can be started again.</p> <p>4. Previous year/period figures have been regrouped/arranged, wherever necessary to make them comparable with the current period figures.</p> <p>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.</p> <p>6. The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 20, 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.</p> <p>7. Debit and Credit Balances are subject to confirmation from Parties.</p> <p>8. The Board of Directors in its meeting held on October 22, 2021 has allotted 30,00,000 Warrants at an issue price of Rs. 10/- each, convertible into equivalent number of Equity Shares of Rs. 10/- each for an aggregate amount of Rs. 30,00,000/- to the persons belonging to public category on Preferential Basis.</p>

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2021
	Date of end of reporting period	30-09-2021
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
<b>Assets</b>		
<b>1 Non-current assets</b>		
	Property, plant and equipment	0
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
<b>Non-current financial assets</b>		
	Non-current investments	267.49
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	0
	<b>Total non-current financial assets</b>	<b>267.49</b>
	Deferred tax assets (net)	0
	Other non-current assets	0
	<b>Total non-current assets</b>	<b>267.49</b>
<b>2 Current assets</b>		
	Inventories	0
<b>Current financial asset</b>		
	Current investments	0
	Trade receivables, current	0
	Cash and cash equivalents	0.33
	Bank balance other than cash and cash equivalents	0.18
	Loans, current	0
	Other current financial assets	278.18
	<b>Total current financial assets</b>	<b>278.69</b>
	Current tax assets (net)	0
	Other current assets	0
	<b>Total current assets</b>	<b>278.69</b>

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2021
	Date of end of reporting period	30-09-2021
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>546.18</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
<b>Equity attributable to owners of parent</b>		
	Equity share capital	301.18
	Other equity	-95.56
	<b>Total equity attributable to owners of parent</b>	<b>205.62</b>
	Non controlling interest	
	<b>Total equity</b>	<b>205.62</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Non-current financial liabilities</b>		
	Borrowings, non-current	0
	Trade payables, non-current	0
	Other non-current financial liabilities	0
	<b>Total non-current financial liabilities</b>	<b>0</b>
	Provisions, non-current	0
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	<b>Total non-current liabilities</b>	<b>0</b>
<b>Current liabilities</b>		
<b>Current financial liabilities</b>		
	Borrowings, current	0
	Trade payables, current	0
	Other current financial liabilities	340.56
	<b>Total current financial liabilities</b>	<b>340.56</b>
	Other current liabilities	0
	Provisions, current	0
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	<b>340.56</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	<b>Total liabilities</b>	<b>340.56</b>
	<b>Total equity and liabilities</b>	<b>546.18</b>
<b>Disclosure of notes on assets and liabilities</b>		

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-07-2021	01-04-2021
	Date of end of reporting period	30-09-2021	30-09-2021
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
<b>1 Segment Revenue (Income)</b>			
<b>(net sale/income from each segment should be disclosed)</b>			
	<b>Total Segment Revenue</b>		
	<b>Less: Inter-segment revenue</b>		
	<b>Revenue from operations</b>		
<b>2 Segment Result</b>			
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>			
	<b>Total Profit before tax</b>		
	<b>i. Finance cost</b>		
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>		
	<b>Profit before tax</b>		
<b>3 (Segment Asset - Segment Liabilities)</b>			
<b>Segment Asset</b>			
	<b>Total Segment Asset</b>		
	<b>Un-allocable Assets</b>		
	<b>Net Segment Asset</b>		
<b>4 Segment Liabilities</b>			
<b>Segment Liabilities</b>			
	<b>Total Segment Liabilities</b>		
	<b>Un-allocable Liabilities</b>		
	<b>Net Segment Liabilities</b>		
<b>Disclosure of notes on segments</b>			

Cash flow statement, indirect			
Particulars		6 months ended (dd-mm-yyyy)	
A	Date of start of reporting period	01-04-2021	
B	Date of end of reporting period	30-09-2021	
C	Whether results are audited or unaudited	Unaudited	
D	Nature of report standalone or consolidated	Standalone	
<b>Part I Blue color marked fields are non-mandatory.</b>			
<b>Statement of cash flows</b>			
<b>Cash flows from used in operating activities</b>			
	Profit before tax	-9.37	
<b>Adjustments for reconcile profit (loss)</b>			
	Adjustments for finance costs	0	
	Adjustments for decrease (increase) in inventories	0	
	Adjustments for decrease (increase) in trade receivables, current	0	
	Adjustments for decrease (increase) in trade receivables, non-current	0	
	Adjustments for decrease (increase) in other current assets	-2.18	
	Adjustments for decrease (increase) in other non-current assets	0	
	Adjustments for other financial assets, non-current	0	
	Adjustments for other financial assets, current	0	
	Adjustments for other bank balances	0	
	Adjustments for increase (decrease) in trade payables, current	0	
	Adjustments for increase (decrease) in trade payables, non-current	0	
	Adjustments for increase (decrease) in other current liabilities	0	
	Adjustments for increase (decrease) in other non-current liabilities	0	
	Adjustments for depreciation and amortisation expense	0	
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0	
	Adjustments for provisions, current	0	
	Adjustments for provisions, non-current	0	
	Adjustments for other financial liabilities, current	11.4	
	Adjustments for other financial liabilities, non-current	0	
	Adjustments for unrealised foreign exchange losses gains	0	
	Adjustments for dividend income	0	
	Adjustments for interest income	0	
	Adjustments for share-based payments	0	
	Adjustments for fair value losses (gains)	0	
	Adjustments for undistributed profits of associates	0	
	Other adjustments for which cash effects are investing or financing cash flow	0	
	Other adjustments to reconcile profit (loss)	0	
	Other adjustments for non-cash items	0	
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0	
	<b>Total adjustments for reconcile profit (loss)</b>	<b>9.22</b>	
	<b>Net cash flows from (used in) operations</b>	<b>-0.15</b>	
	Dividends received	0	
	Interest paid	0	
	Interest received	0	
	Income taxes paid (refund)	0	
	Other inflows (outflows) of cash	0	
	<b>Net cash flows from (used in) operating activities</b>	<b>-0.15</b>	
<b>Cash flows from used in investing activities</b>			
	Cash flows from losing control of subsidiaries or other businesses	0	
	Cash flows used in obtaining control of subsidiaries or other businesses	0	
	Other cash receipts from sales of equity or debt instruments of other entities	0	
	Other cash payments to acquire equity or debt instruments of other entities	0	
	Other cash receipts from sales of interests in joint ventures	0	
	Other cash payments to acquire interests in joint ventures	0	
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0	
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0	
	Proceeds from sales of property, plant and equipment	0	
	Purchase of property, plant and equipment	0	
	Proceeds from sales of investment property	0	
	Purchase of investment property	0	
	Proceeds from sales of intangible assets	0	
	Purchase of intangible assets	0	
	Proceeds from sales of intangible assets under development	0	
	Purchase of intangible assets under development	0	
	Proceeds from sales of goodwill	0	
	Purchase of goodwill	0	
	Proceeds from biological assets other than bearer plants	0	
	Purchase of biological assets other than bearer plants	0	
	Proceeds from government grants	0	
	Proceeds from sales of other long-term assets	0	
	Purchase of other long-term assets	0	
	Cash advances and loans made to other parties	0	
	Cash receipts from repayment of advances and loans made to other parties	0	
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0	
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0	
	Dividends received	0	
	Interest received	0	
	Income taxes paid (refund)	0	
	Other inflows (outflows) of cash	0	
	<b>Net cash flows from (used in) investing activities</b>	<b>0</b>	
<b>Cash flows from used in financing activities</b>			
	Proceeds from changes in ownership interests in subsidiaries	0	
	Payments from changes in ownership interests in subsidiaries	0	
	Proceeds from issuing shares	0	
	Proceeds from issuing other equity instruments	0	
	Payments to acquire or redeem entity's shares	0	
	Payments of other equity instruments	0	
	Proceeds from exercise of stock options	0	
	Proceeds from issuing debentures notes bonds etc	0	
	Proceeds from borrowings	0	
	Repayments of borrowings	0	
	Payments of finance lease liabilities	0	
	Payments of lease liabilities	0	
	Dividends paid	0	
	Interest paid	0	
	Income taxes paid (refund)	0	
	Other inflows (outflows) of cash	0	
	<b>Net cash flows from (used in) financing activities</b>	<b>0</b>	
	<b>Net increase</b>		