



# 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: 13/02/2019

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 Unaudited Financial Results for the quarter and nine months ended 31st December, 2018 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 February, 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 nine months ended 31st December, 2018.
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 nine months ended 31st December, 2018.


Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Financial Results for the quarter and nine months ended 31st December, 2018 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  
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, Kolkatta,  
West Bengal – 700001

**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, 2018**

CIN : L74899HR1994PLC072042

(Rs in Lacs except EPS)

Sno.	Particulars	Quarter ended 31.12.2018 (Unaudited)	Quarter ended 30.09.2018 (Unaudited)	Quarter ended 31.12.2017 (Unaudited)	Year to date figures for the current period ended 31.12.2018	Year to date figures for the correspondin g period ended 31.12.2017	Previous Year ended 31.03.2018 (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	1.84	1.86	1.78	5.55	6.33	7.68
	e) Finance Costs	-	-	-	-	0.02	0.03
	f) Depreciation and Amortisation expense	-	-	-	-	-	-
	g) Other expenses	8.04	1.52	1.28	10.88	10.51	12.58
	<b>Total Expenses</b>	<b>9.88</b>	<b>3.38</b>	<b>3.06</b>	<b>16.43</b>	<b>16.86</b>	<b>20.29</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional items and tax (1-2)</b>	<b>(9.88)</b>	<b>(3.38)</b>	<b>(3.06)</b>	<b>(16.43)</b>	<b>(16.85)</b>	<b>(20.28)</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before tax (3 + 4)</b>	<b>(9.88)</b>	<b>(3.38)</b>	<b>(3.06)</b>	<b>(16.43)</b>	<b>(16.85)</b>	<b>(20.28)</b>
<b>6</b>	<b>Tax Expense</b>						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	0.03
	<b>Total Tax Expenses</b>	-	-	-	-	-	<b>0.03</b>
<b>7</b>	<b>Profit/(Loss) for the period (5-6)</b>	<b>(9.88)</b>	<b>(3.38)</b>	<b>(3.06)</b>	<b>(16.43)</b>	<b>(16.85)</b>	<b>(20.31)</b>
<b>8</b>	<b>Other Comprehensive Income (net of tax)</b>	-	-	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income for the period</b>	<b>(9.88)</b>	<b>(3.38)</b>	<b>(3.06)</b>	<b>(16.43)</b>	<b>(16.85)</b>	<b>(20.31)</b>
<b>10</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>11</b>	<b>Earning per share (EPS) of Rs 10/- each (not annualized)</b>						
	(1) Basic	(0.33)	(0.11)	(0.10)	(0.55)	(0.56)	(0.67)
	(2) Diluted	(0.33)	(0.11)	(0.10)	(0.55)	(0.56)	(0.67)

**NOTES:-**

1 The above Results for the quarter & nine months year ended December 31, 2018 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 13th February, 2019.



2	The Statutory Auditors have conducted a limited review on the above unaudited financial results for the quarter & nine months ended 31st December, 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. 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. The company is in the process of merger with Diamond Footcare Udyog Pvt. Ltd. The Management of both the companies have 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.
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. 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. The aforesaid meeting was duly held and convened on 15th December, 2018 and the Special Resolution for the proposed merger of B. P. Capital Limited with Diamond Footcare Udyog Private Limited was duly passed by the requisite majority in the aforesaid meeting convened as per the directions of Hon'ble NCLT Chandigarh.

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

  
(Ramesh Kumar Gupta)  
Managing Director  
DIN :00047724



Place: Haryana  
Date : 13.02.2019



# RMA & ASSOCIATES LLP

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

Address : A-13, Ground Floor, Lajpat  
Nagar-III, New Delhi - 24

Phone : 011-49097836

Email : ca.jamit@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 IND AS Standalone financial results of **M/s B. P. Capital Limited** for the quarter and nine months ended on 31<sup>st</sup> December, 2018 attached herewith, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations 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 and 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. 503409)



Place : New Delhi

Date : 13/02/2019