



# B. P. CAPITAL LIMITED

**CIN NO. : L74899HR1994PLC072042**

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

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**Dated: 01.02.2022**

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

**Sub: Submission of Un-audited Financial Results for the quarter and nine months ended  
31<sup>st</sup> December 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,

Dear Sir,

Please find enclosed herewith the Unaudited Financial Results for the quarter and nine months ended 31st December 2021 as required u/r 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 in prescribed format 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. :**

<b>The Manager (Listing), TheDelhi Stock Exchange Ltd., DSE House, 3/1, Asaf Ali Road, New Delhi – 110002</b>	<b>The Manager (Listing), Calcutta Stock Exchange Limited, 7, Lyons Range, Kolkatta, West Bengal – 700001</b>
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General information about company	
Scrip 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	31-01-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	19-01-2022
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third quarter
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	31-01-2022 16:00
End date and time of board meeting	31-01-2022 19:05
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results $\text{₹}$ 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	01-10-2021	01-04-2021
B	Date of end of reporting period	31-12-2021	31-12-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>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</b>	<b>Income</b>		
	Revenue from operations	0	0
	Other income	0	0
	<b>Total income</b>	<b>0</b>	<b>0</b>
<b>2</b>	<b>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	2.45	7.3
(e)	Finance costs	0	0
(f)	Depreciation, depletion and amortisation expense	0	0
<b>(f)</b>	<b>Other Expenses</b>		
1	Other Expenses	3.5	8.02
10			
	<b>Total other expenses</b>	<b>3.5</b>	<b>8.02</b>
	<b>Total expenses</b>	<b>5.95</b>	<b>15.32</b>

Financial Results $\text{₹}$ ind-AS			
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A	Date of start of reporting period	01-10-2021	01-04-2021
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D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>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</b>	<b>Total profit before exceptional items and tax</b>	<b>-5.95</b>	<b>-15.32</b>
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	<b>-5.95</b>	<b>-15.32</b>
<b>7</b>	<b>Tax expense</b>		
8	Current tax	0	0
9	Deferred tax	0	0
<b>10</b>	<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
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>-5.95</b>	<b>-15.32</b>
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<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
<b>21</b>	<b>Total profit (loss) for period</b>	<b>-5.95</b>	<b>-15.32</b>
22	Other comprehensive income net of taxes	0	0

Financial Results $\text{₹}$ ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>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</b>	<b>Total Comprehensive Income for the period</b>	<b>-5.95</b>	<b>-15.32</b>
<b>24</b>	<b>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</b>	<b>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</b>	<b>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</b>	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	-0.2	-0.51
	Diluted earnings (loss) per share from continuing operations	-0.2	-0.51
<b>ii</b>	<b>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</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	<b>-0.2</b>	<b>-0.51</b>
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	<b>-0.2</b>	<b>-0.51</b>
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
<b>33</b>	<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; nine months ended December 31, 2021 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 31st January, 2022.</p> <p>2. The Statutory Auditors have conducted a limited review on the above unaudited financial results for the quarter &amp; nine Months ended 31st December, 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. During the previous quarter, 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 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 figure.</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. Debit and Credit Balances are subject to confirmation from Parties.</p> <p>7. 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.</p> <p>8. The Board of Directors in its meeting held on October 22, 2021 had allotted 30,00,000 Fully Convertible 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 the Non-Promoter Category on Preferential Basis. Further, the Board of Directors of the Company, at their meeting held on January 20, 2022, has also considered and approved the allotment of 30,00,000 Equity Shares of face value of Rs. 10/- each pursuant to conversion of 30,00,000 Fully Convertible Warrants (Warrants) issued on October 22, 2021 at an issue price of Rs. 10/- each, by way of preferential allotment, to the persons belonging to Non-Promoter Category. The detailed intimation of the said allotment has already been given to the Exchange vide our letter dated 20/01/2022.</p> <p>9. The company has made the payment of outstanding annual listing fees of BSE for the Financial Years 2020-21 and 2021-2022 on 21.09.2021 and as on date no dues of BSE are outstanding.</p> <p>10. The Company is assessing the possible effects that may result from the pandemic COVID-19 on the carrying amount of assets/liabilities. The impact assessment of COVID-19 is a continuing process given its nature and duration. The Company will continue to monitor this aspect for any material changes in future economic conditions.</p>

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	01-10-2021	01-04-2021
	Date of end of reporting period	31-12-2021	31-12-2021
	Whether accounts are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
<b>1</b>	<b>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</b>	<b>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</b>	<b>(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</b>	<b>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>		