



# B. P. CAPITAL LIMITED

**CIN NO. : L74899HR1994PLC072042**

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

Phones: 0124-2362471

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

**Dated: 09<sup>th</sup> November, 2023**

**The Manager (Listing),  
Bombay Stock Exchange Limited,  
01<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 half year ended 30<sup>th</sup> September, 2023 pursuant to Regulation 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 Thursday, 09<sup>th</sup> November, 2023 at 12:00 Noon at the registered office of the company at Plot No-138 Roz-Ka-Meo Industrial Area, Sohna (Distt. Mewat) Haryana-122103 and concluded at 13: 40 P.M, has inter-alia, transacted the following business:

1. Considered and Approved the Standalone Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2023.
2. Considered and Approved the Limited Review Report for the Standalone Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2023.

Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Standalone Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2023 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** Digitally signed by SAKSHI GUPTA  
Date: 2023.11.09 13:48:49 +05'30'

**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**



**B. P. Capital Limited****CIN :L74899HR1994PLC072042****Regd. Off. : Plot no. 138, ROZ KA MEO, Industrial Area, Sohana, Mewat, Haryana -122103****STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2023**

Sr No	Particulars	(Rs in Lacs except EPS)					
		For the Quarter ended			For the half year ended		Year Ended
		30-Sep-23 (Unaudited)	30-Jun-23 (Unaudited)	30-Sep-22 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-22 (Unaudited)	31-Mar-23 (Audited)
1	<b>Income from Operation</b>						
	(a) Net Sales/Revenue from Operations	-	-	-	-	-	-
	(b) Other Operating Income	-	-	-	-	-	-
	(c) Other Income	-	-	-	-	-	-
	<b>Total Income</b>	-	-	-	-	-	-
2	<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	1.85	1.84	1.87	3.69	4.08	7.78
	e) Finance Costs	-	-	0.01	-	0.01	0.01
	f) Depreciation and Amortisation expense	-	-	-	-	-	-
	g) Other expenses	1.60	1.20	1.60	2.80	2.90	6.26
	<b>Total Expenses</b>	<b>3.45</b>	<b>3.04</b>	<b>3.48</b>	<b>6.49</b>	<b>6.99</b>	<b>14.05</b>
3	<b>Profit/(Loss) before Exceptional items and tax (1-2)</b>	<b>(3.45)</b>	<b>(3.04)</b>	<b>(3.48)</b>	<b>(6.49)</b>	<b>(6.99)</b>	<b>(14.05)</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) before tax (3 + 4)</b>	<b>(3.45)</b>	<b>(3.04)</b>	<b>(3.48)</b>	<b>(6.49)</b>	<b>(6.99)</b>	<b>(14.05)</b>
6	<b>Tax Expense</b>						
	- Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7	<b>Profit/(Loss) for the period ( 5-6)</b>	<b>(3.45)</b>	<b>(3.04)</b>	<b>(3.48)</b>	<b>(6.49)</b>	<b>(6.99)</b>	<b>(14.05)</b>
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	<b>Total Other Comprehensive Income for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10	<b>Total Comprehensive Income for the period ( 7+9)</b>	<b>(3.45)</b>	<b>(3.04)</b>	<b>(3.48)</b>	<b>(6.49)</b>	<b>(6.99)</b>	<b>(14.05)</b>
11	<b>Paid-up equity share capital ( face value of Rs 10/- per share )</b>	<b>601.18</b>	<b>601.18</b>	<b>601.18</b>	<b>601.18</b>	<b>601.18</b>	<b>601.18</b>
12	<b>Earning per share (EPS) of Rs 10/- each (not annualized)</b>						
	(1) Basic	(0.06)	(0.05)	(0.06)	(0.11)	(0.12)	(0.23)
	(2) Diluted	(0.06)	(0.05)	(0.06)	(0.11)	(0.12)	(0.23)
13	<b>Reserves excluding Revaluation Reserves (Reserves as per Balance Sheet of Previous Accounting Year)</b>						<b>(121.10)</b>

**Notes**

- The above Results for the quarter & half year ended September 30, 2023 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 9th November, 2023.
- The Statutory Auditors have conducted a limited review on the above unaudited financial results for the quarter & half year ended 30th September, 2023.





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 merger 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.
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 & half yearly 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	Debit and Credit Balances are subject to confirmation from Parties.
8	The aforesaid unaudited results for the quarter & half year ended 30th September, 2023 will be available on the website of the company i.e., <a href="http://www.bpcapital.in">www.bpcapital.in</a>
9	There is a delay in payment of Annual Listing Fees for the F.Y. 2022-23 & 2023-24 of the BSE. In terms of circular bearing no. LIST/COMP/OPS/16/2019-2020 Dated June 11, 2019 and Notice bearing no. 20190903-37 dated September 3, 2019; action(s) is initiated against the company. However, BSE vide its notice no. 20210219-31 dated 19 Feb, 2021 has allowed the trading of shares of the company on Trade-for-Trade basis only on the first trading day of every week till the company makes payment of outstanding ALF to the Exchange. The management of the company is trying to arrange the necessary funds and believes that all the outstanding dues of BSE shall be cleared soon.

For and on behalf of Board of Directors of

B. P. Capital Limited



*Aditya Aggarwal*

Aditya Aggarwal

Managing Director

DIN : 08982957

Place: Haryana

Date : 09.11.2023



**B. P. Capital Limited**  
CIN : L74899HR1994PLC072042

Regd. Off. : Plot no. 138, ROZ KA MEO, Industrial Area, Sohana, Mewat, Haryana -122103

**Statement of Assets & Liabilities as on September 30, 2023**

		(Rs. In lacs)	
	Particulars	As on 30.09.2023 (Unaudited)	As on 31.03.2023 (Audited)
<b>A.</b>	<b>ASSETS</b>		
1	<b>Non Current Assets</b>		
	Property Plant & Equipment	-	-
	Capital Work in progress	-	-
	Other Intangible Assets	-	-
	Non Current Assets	-	-
	<b>Non Current Financial Assets</b>		
	Investments	267.49	267.49
	Long term Loans and Advances	-	-
	Deferred tax assets (Net)	-	-
	<b>Total-Non current assets</b>	<b>267.49</b>	<b>267.49</b>
2	<b>Current Assets</b>		
	Inventories	-	-
	Investments	-	-
	<b>Current Financial Assets</b>		
	Trade receivables	-	-
	Cash & cash equivalents	0.76	0.82
	Loans and advances	-	-
	Other current financial assets	583.09	580.50
	<b>Total Current Assets</b>	<b>583.85</b>	<b>581.32</b>
	<b>TOTAL ASSETS</b>	<b>851.34</b>	<b>848.81</b>
<b>B.</b>	<b>EQUITY &amp; LIABILITIES</b>		
1	<b>EQUITY</b>		
	Equity Share Capital	601.18	601.18
	Other Equity	(127.59)	(121.10)
	<b>Total Equity</b>	<b>473.59</b>	<b>480.08</b>
2	<b>LIABILITIES</b>		
	<b>Non-Current Liabilities</b>		
	Non-Current Financial Liabilities	-	-
	Borrowings	-	-
	Other Financial Liabilities	-	-
	Long Term Provisions	-	-
	Deferred tax liabilities	-	-
	<b>Total-Non Current Liabilities</b>	<b>-</b>	<b>-</b>
	<b>Current Liabilities</b>		
	<b>Current Financial Liabilities</b>		
	Unsecured Loan	59.26	54.01
	Trade payables	-	-
	Other current financial liabilities	318.49	314.72
	Other current liabilities	-	-
	<b>Total Current Liabilities</b>	<b>377.75</b>	<b>368.73</b>
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>851.34</b>	<b>848.81</b>

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



Aditya Aggarwal  
Managing Director  
DIN : 08982957

Place: Haryana  
Date : 09.11.2023



**B. P. CAPITAL LIMITED**  
CIN:L74899HR1994PLC072042

Regd. Off. : Plot no. 138, ROZ KA MEO, Industrial Area, Sohana, Mewat, Haryana -122103  
Cash flow statement for the half year ending 30th September, 2023

(Amount in Lacs)

	Particulars	For the half year ended 30th September, 2023 Unaudited		For the year ended 31st March, 2023 Audited	
A)	<b>Cash flow from operating activities</b>				
	Net Operating profit before tax and extra ordinary items		(6.49)		(14.05)
	Adjustments for:-				
	Depreciation	-		-	
	Profit on sale of Investment	-		-	
	Interest Income	-		-	
	Profit on redemption of Mutual Fund	-		-	
	Fair Value of Mutual Fund Investment	-		-	
	Dividend Income	-		-	
	<b>Operating profit before working capital changes</b>		(6.49)		(14.05)
	(Increase) / Decrease in Other Current Assets	(2.59)		(0.98)	
	(Increase) / Decrease in Other Bank Balances	-		-	
	(Increase) / Decrease in Trade Recievables	-		-	
	(Increase) / Decrease in Loan Recievables	-		-	
	(Increase) / Decrease in Inventories	-		-	
	(Increase) / Decrease in Shot-term other assets	-		-	
	Increase / (Decrease) in Long-term Provision	-		-	
	Increase / (Decrease) in Short -term Provision	-		-	
	Increase / (Decrease) in Other current liabilities	3.78		14.99	
	Increase / (Decrease) in Non-current Trade payable	-		-	
	Increase / (Decrease) in Current Trade payable	-		-	
	Increase / (Decrease) in Non-current Other current liabilities	-		-	
	Increase / (Decrease) in Other financial liabilities	-	1.19	-	14.01
	<b>Cash generated from operations</b>		(5.30)		(0.04)
	Net direct taxes paid		-		-
	<b>Net cash from Operating Activities</b>		(5.30)		(0.04)
B)	<b>Cash flow from Investing Activities</b>				
	Purchase of Tangible Assets	-		-	
	(Increase)/Decrease in investments	-		-	
	Redemption of Investments	-		-	
	Interest received	-		-	
	Dividend Income	-		-	
	Profit on redemption of Mutual Fund	-		-	
	Sale of Tangible Assets	-		-	
	<b>Net cash used in investing activities</b>		-		-
	<b>Net cash from operating and investing activities</b>		(5.30)		(0.04)
C)	<b>Cash flow from financing activities</b>				
	Proceeds from issuance of preference share capital	-		-	
	Increase/(decrease) Short term borrowings	5.24		-	
	Dividend Paid	-		-	
	Tax paid on Dividend Distribution	-		-	
	Interest paid	-		-	
	<b>Net cash from financing activities</b>		5.24		-
	<b>Net cash from operating, investing &amp; financial activities</b>		(0.06)		(0.04)
	<b>Net increase in cash &amp; cash equivalent</b>		(0.06)		(0.04)
	Opening balance of cash & cash equivalent		0.82		0.87
	<b>Closing balance of cash &amp; cash equivalent</b>		0.76		0.82
	Note: Cash and cash equivalents included in the Cash Flow Statement comprise of the following:-				
i)	Cash balance in Hand		0.01		0.07
ii)	Balance with Banks:				
a)	In Current Accounts		0.75		0.75
b)	In Fixed Deposits		-		-
	<b>Total</b>		0.76		0.82

For and on behalf of Board of Directors of

B. P. Capital Limited

*Aditya Aggarwal*

Aditya Aggarwal  
Managing Director

DIN :08982957



Place: Haryana  
Date: 09.11.2023



**NEMANI GARG AGARWAL & CO.**

**CHARTERED ACCOUNTANTS**

**1517, DEVIKA TOWER, 6, NEHRU PLACE,**

**NEW DELHI- 110 019.**

**Br.Office: Ch. No.5, Kamadgiri Aptt., Kaushambi, Ghaziabad-201010**

**Tel.-011-26448022/33;0120-4374727**

**Email ID: [sknemani@sknemani.com](mailto:sknemani@sknemani.com), [nemani61@gmail.com](mailto:nemani61@gmail.com)**

**Independent Auditors Limited Review Report on Quarterly and Half Yearly Standalone Financial Results of the company for the Quarter and Half year ended September 30, 2023 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 September 30, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 non current investment at the acquisition cost of the unquoted equity shares held by the company and had not determined the fair value as required by IND AS 109
- No business Income was generated during the Half Year ended September 30,2023 by the Company.

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

**Chartered Accountants**

**FRN: 010192N**

**(J.M. Khandelwal)**

**Partner**

**M. No. 074267**

**UDIN: 23074267BGWKPV5043**



**Place : New Delhi**

**Date: 09.11.2023**