



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: 31.01.2022

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 Un-audited Financial Results for the Quarter and Nine Months ended 31st 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,

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 Monday, 31st January, 2022 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 Nine Months ended 31st December, 2021.
2. Considered and Approved the Limited Review Report for the Un-audited Financial Results of the Company for the quarter and Nine Months ended 31st December, 2021.

Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Un-audited Financial Results for the quarter and Nine Months ended 31st December, 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

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2021							
(Rs in Lacs except EPS)							
Sr No	Particulars	For the Quarter ended			For the Nine Months ended		Year Ended
		31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operation						
	(a) Net Sales/Revenue from Operations		-	-	-	-	0.52
	(b) Other Operating Income		-	-	-	-	-
	(c) Other Income		-	-	-	-	-
	Total Income		-	-	-	-	0.52
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	2.45	2.42	2.32	7.30	7.79	10.21
	e) Finance Costs	-	-	0.01	-	0.01	0.01
	f) Depreciation and Amortisation expense	-	-	-	-	-	-
	g) Other expenses	3.50	3.41	1.45	8.02	4.11	6.40
	Total Expenses	5.95	5.83	3.78	15.32	11.91	16.62
3	Profit/(Loss) before Exceptional items and tax (1-2)	(5.95)	(5.83)	(3.78)	(15.32)	(11.91)	(16.10)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	(5.95)	(5.83)	(3.78)	(15.32)	(11.91)	(16.10)
6	Tax Expense						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	0.06
	Total Tax Expenses	-	-	-	-	-	0.06
7	Profit/(Loss) for the period (5-6)	(5.95)	(5.83)	(3.78)	(15.32)	(11.91)	(16.16)
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	Total Other Comprehensive Income for the period	-	-	-	-	-	-
10	Total Comprehensive Income for the period (7+9)	(5.95)	(5.83)	(3.78)	(15.32)	(11.91)	(16.16)
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	(0.20)	(0.19)	(0.13)	(0.51)	(0.40)	(0.54)
	(2) Diluted	(0.20)	(0.19)	(0.13)	(0.51)	(0.40)	(0.54)
13	Reserves excluding revaluation reserves(Reserves as per balance sheet of Previous Accounting year)						(86.19)

Notes :	
1	The above Results for the quarter & 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.
2	The Statutory Auditors have conducted a limited review on the above unaudited financial results for the quarter & nine Months ended 31st December, 2021.
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 .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
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	Debit and Credit Balances are subject to confirmation from Parties.
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.
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.
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.
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.

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

For B.P. CAPITAL LIMITED

Place: Sohna, Haryana
Date : 31.01.2022

Sujay Jha

Director/Auth. Sign.

Sujay Naryan Jha
Managing Director
DIN :02898548

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, nemani61@gmail.com

Independent Auditors Limited Review Report on Quarterly and Nine Month Unaudited Standalone Financial Results of the company for the quarter and nine month ended 31st December, 2021 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 nine month ended 31st December, 2021 ("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.

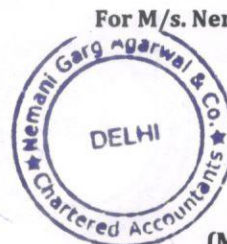
This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed 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.

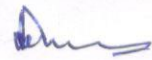
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed 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



For M/s. Nemani Garg Agarwal & Co.,
Chartered Accountants
FRN: 010192N


Shashi Kant Nemani
(Partner)

(Membership No. 037222)

UDIN: 22037222 AAAABX4497

Place : Haryana

Date: 31st January, 2022