



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

Dated: 29/05/2019

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 Audited Financial Results for the quarter and year ended 31st March, 2019 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, 29th May, 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 Standalone Audited Financial Results of the Company for the quarter and year ended 31st March, 2019.
2. Considered and Approved the Auditor's Report for the Audited Financial Results of the Company for the quarter and year ended 31st March, 2019.
3. Considered and taken on record Declaration for the audit report with unmodified opinion for the year ended 31<sup>st</sup> March, 2019 as required under pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 SEBI vide its circular dated May 27, 2016 bearing reference no. CIR/CFD/CMD/56/2016.
4. Considered and appointed M/s Kundan Agrawal & Associates, Company Secretaries as the Secretarial Auditor of the Company for the F.Y. 2019-2020.
5. Considered and appointed M/s Sanghi & Co., Chartered Accountants as the Internal Auditor of the Company for the F.Y. 2019-2020.

Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Financial Results for the quarter and year ended 31st March, 2019 alongwith Auditor's Report and the above Declaration 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



## 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

### Auditor's Report on Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

Board of Directors of

B. P. Capital Limited

We have audited the accompanying statement of Financial Results. Of **B. P. Capital Limited** ("the Company") for the quarter and year ended March 31, 2019 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular') and amendments thereto.

The statement which is the responsibility of the Company's management and have been approved by the Board of Directors, has been compiled from the related statements which have been prepared in accordance with the recognition and measurement principles laid down in prescribed Indian Accounting Standards under the Section 133 of the Companies Act, 2013 read with relevant rules issued there under, as applicable and other accounting principles generally accepted in India. Our responsibility is to express an opinion on these financial results based on our audit of such financial statement.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s).

An audit involves performing procedures to obtain audit evidence about the amount and the disclosures in the Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to Company's preparation of the Financial Statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimate made by the Management, as well as evaluating the overall presentation of the Financial Statements.

#### Emphasis on Other Matter

(i) The company had recorded the cost of the investment at the face value of the equity shares issued and had not determined the fair value as required by IND AS 109.

In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date financial results:

i) are presented in accordance with the requirements of 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 and amendments thereto; and

ii) give a true and fair view in conformity with the IND-AS and other accounting principles generally accepted in India of the loss/profit including other comprehensive income and other financial information of the Company for the quarter/ year ended March 31, 2019

Further, we report that the figures for the quarter ended March 31, 2019 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2019 and the published year-to-date figures up to December 31, 2018, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review, as required under the Regulation and the Circular.

**For RMA & Associates, LLP**

**Chartered Accountants**

**Firm Registration No: 000978N/N500062**



**Amit Jain  
(Partner)**

**M.No : 503109**



**Date: 29/05/2019**

**Place: New Delhi**

## B. P. Capital Limited

CIN : L74899HR1994PLC072042

Regd. Off. : Plot No. 345, HSIIDC, Footwear Park, Sector-17, Bahadurgarh, Jhajjar, Haryana-124507

## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER &amp; YEAR ENDED MARCH 31, 2019

Sr No	Particulars	(Rs in Lacs except EPS)				
		For the Quarter ended			Year Ended	
		31-Mar-19 (Audited)	31-Dec-18 (Unaudited)	31-Mar-18 (Audited)	31-Mar-19 (Audited)	31-Mar-18 (Audited)
1	<b>Income from Operation</b>					
	(a) Net Sales/Revenue from Operations	-	-	-	-	-
	(b) Other Operating Income	-	-	-	-	-
	(c) Other Income	-	-	-	-	0.01
	<b>Total Income</b>	-	-	-	-	<b>0.01</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	1.24	1.84	1.35	6.79	7.68
	e) Finance Costs	-	-	0.01	-	0.03
	f) Depreciation and Amortisation expense	-	-	-	-	-
	g) Other expenses	1.89	8.04	2.07	12.77	12.58
	<b>Total Expenses</b>	<b>3.13</b>	<b>9.88</b>	<b>3.43</b>	<b>19.56</b>	<b>20.29</b>
3	<b>Profit/(Loss) before Exceptional items and tax (1-2)</b>	<b>(3.13)</b>	<b>(9.88)</b>	<b>(3.43)</b>	<b>(19.56)</b>	<b>(20.28)</b>
4	Exceptional Items	-	-	-	-	-
5	<b>Profit/(Loss) before tax (3 + 4)</b>	<b>(3.13)</b>	<b>(9.88)</b>	<b>(3.43)</b>	<b>(19.56)</b>	<b>(20.28)</b>
6	<b>Tax Expense</b>					
	- Current tax	-	-	-	-	-
	Deferred tax	0.01	-	0.03	0.01	0.03
	<b>Total Tax Expenses</b>	<b>0.01</b>	<b>-</b>	<b>0.03</b>	<b>0.01</b>	<b>0.03</b>
7	<b>Profit/(Loss) for the period (5-6)</b>	<b>(3.14)</b>	<b>(9.88)</b>	<b>(3.46)</b>	<b>(19.57)</b>	<b>(20.31)</b>
8	Other Comprehensive Income (net of tax)	-	-	-	-	-
9	<b>Total Comprehensive Income for the period</b>	<b>(3.14)</b>	<b>(9.88)</b>	<b>(3.46)</b>	<b>(19.57)</b>	<b>(20.31)</b>
10	<b>Paid-up equity share capital ( face value of Rs 10/- per share )</b>	<b>301.18</b>	<b>301.18</b>	<b>301.18</b>	<b>301.18</b>	<b>301.18</b>
11	<b>Earning per share (EPS) of Rs 10/- each (not annualized)</b>					
	(1) Basic	(0.10)	(0.33)	(0.11)	(0.65)	(0.67)
	(2) Diluted	(0.10)	(0.33)	(0.11)	(0.65)	(0.67)

## Notes :

- The above Results for the quarter and year ended March 31, 2019 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 29th May, 2019.
- The Statutory Auditors have carried out their audit on the above financial results for the year ended 31st March, 2019



3	<p>The Company operates in a single segment and the results pertain to a single segment in accordance with IND AS 108-Operating Segment.</p> <p>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.</p>
4	<p>Previous year/period figures have been regrouped/arranged, wherever necessary to make them comparable with the current period figure.</p>
5	<p>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>
6	<p>The format for 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>
7	<p>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 was 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. Pursuant to the filing of Second Motion Petition with Hon'ble NCLT, Chandigarh, the Regional Director, Northern Region and Official Liquidator, Chandigarh, has sought certain clarifications and demanded certain documents from the Company. The Company is in the process of making the necessary submissions as required by the above Authorities.</p>
8	<p>The cost of the investment has been taken up at the Fcae value of the Equity shares issued.</p>
9	<p>The figures for the quarter ended March 31, 2019 and March 31, 2018 are the the balancing Figures between the audited figures in respect of the full financial years and the published year to date figures upto the third quarter of the relevant financial year.</p>

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

*Ramesh Kumar Gupta*  
(Ramesh Kumar Gupta)  
Managing Director  
DIN :00047724



Place: Haryana  
Date: 29.05.2019

Statement of Assets & Liabilities as on March 31, 2019

(Rs. In lacs)

	Particulars	As at 31.03.19 (Audited)	As at 31.03.18 (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)	0.07	0.08
	<b>Total-Non current assets</b>	<b>267.56</b>	<b>267.57</b>
2	<b>Current Assets</b>		
	Inventories	-	-
	Investments	-	-
	<b>Current Financial Assets</b>		
	Trade receivables	-	-
	Cash & cash equivalents	0.17	1.58
	Loans and advances	-	-
	Other current financial assets	277.05	283.13
	<b>Total Current Assets</b>	<b>277.22</b>	<b>284.71</b>
	<b>TOTAL ASSETS</b>	<b>544.78</b>	<b>552.28</b>
<b>B.</b>	<b>EQUITY &amp; LIABILITIES</b>		
1	<b>EQUITY</b>		
	Equity Share Capital	301.18	301.18
	Other Equity	(54.40)	(34.83)
	<b>Total Equity</b>	<b>246.78</b>	<b>266.35</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>		
	Borrowings	-	-
	Trade payables	-	-
	Other current financial liabilities	298.00	285.93
	Short term Provisions	-	-
	<b>Total Current Financial Liabilities</b>	<b>298.00</b>	<b>285.93</b>
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>544.78</b>	<b>552.28</b>

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

*Ramesh K Gupta*

(Ramesh Kumar Gupta)  
Managing Director  
DIN : 00047724



Place: Haryana  
Date: 29.05.2019



# B. P. CAPITAL LIMITED

CIN NO. : L74899HR1994PLC072042

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Phone: 01276-222501,02, Fax : 01276-222501

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

Dated: 29/05/2019

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

Subject: Declaration under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref : BSE Scrip Code– 536965; DSE- File No. 8211; CSE– Scrip Code - 10012104

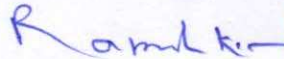
Dear Sir,

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated May 27, 2016 bearing circular reference no. CIR/CFD/CMD/56/2016, we hereby declare that the Statutory Auditors of the Company, i.e., M/s RMA & Associates, Chartered Accountants, have issued on Audit Report with unmodified opinion on Annual Audited Standalone Financial Statements of the company for the financial year ended March 31, 2019.

This is for your information and records please.

Thanking You.

Yours Truly,  
For B. P. Capital Limited



Ramesh Kumar Gupta  
Managing Director  
DIN : 00047724



CC:

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