

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: 29th June, 2021

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 Audited Financial Results for the quarter and year ended 31st March, 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 Tuesday, 29th June, 2021 at the registered office of the company at Plot no. 345, HSIIDC, Footwear Park, Sector-17, Bahadurgarh, Jhajjar, Haryana-124507 and concluded just now has, inter-alia, transacted the following business:

1. Considered and Approved the Standalone Audited Financial Results of the Company for the quarter and year ended 31st March, 2021.
2. Considered and Approved the Auditor's Report for the Audited Financial Results of the Company for the quarter and year ended 31st March, 2021.
3. Considered and taken on record Declaration for the audit report with unmodified opinion for the year ended 31st March, 2021 as required by 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. 2021-2022.
5. Considered and appointed M/s Sanghi & Co., Chartered Accountants as the Internal Auditor of the Company for the F.Y. 2021-2022.



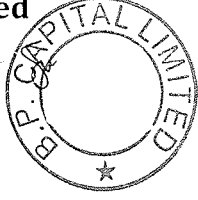
Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid audited Financial Results for the quarter and year ended 31st March, 2021 alongwith Auditor's Report and the aforesaid Declaration for the audit report with unmodified opinion for the year ended 31st March, 2021 are enclosed herewith for your kind perusal.

Kindly take the aforesaid information in your records.

Thanking You,

**Yours Truly,
For B. P. Capital Limited**

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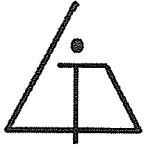


**Ramesh Kumar Gupta
Managing Director
DIN:00047724**

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

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

Dated: 29/06/2021

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

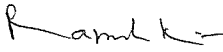
Dear Sir,

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 Nemani Garg Agarwal & Co., Chartered Accountants, have issued an Audit Report with unmodified opinion on Annual Audited Standalone Financial Statements of the company for the financial year ended March 31, 2021.

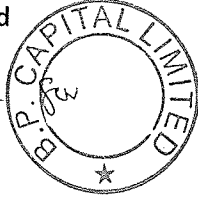
This is for your information and records please.

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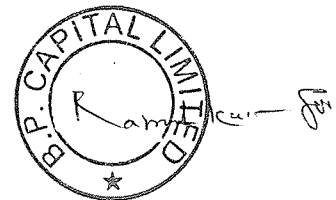
Regd. Off. : Plot No. 345, HSIIDC, Footwear Park, Sector-17, Bahadurgarh, Jhajjar, Haryana-124507

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED MARCH 31, 2021

Sr No	Particulars	(Rs in Lacs except EPS)				
		For the Quarter ended			Year Ended	
		31-Mar-21 (Audited)	31-Dec-20 (Unaudited)	31-Mar-20 (Audited)	31-Mar-21 (Audited)	31-Mar-20 (Audited)
1	Income from Operation					
	(a) Net Sales/Revenue from Operations	0.52	-	-	0.52	-
	(b) Other Operating Income	-	-	-	-	-
	(c) Other Income	-	-	-	-	-
	Total Income	0.52	-	-	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	2.42	2.32	1.77	10.21	7.77
	e) Finance Costs	-	0.01	-	0.01	0.02
	f) Depreciation and Amortisation expense	-	-	-	-	-
	g) Other expenses	2.29	1.45	2.53	6.40	7.82
	Total Expenses	4.71	3.78	4.30	16.62	15.61
3	Profit/(Loss) before Exceptional items and tax (1-2)	(4.19)	(3.78)	(4.30)	(16.10)	(15.61)
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	(4.19)	(3.78)	(4.30)	(16.10)	(15.61)
6	Tax Expense					
	- Current tax	-	-	-	-	-
	- Deferred tax	0.06	-	0.01	0.06	0.01
	Total Tax Expenses	0.06	-	0.01	0.06	0.01
7	Profit/(Loss) for the period (5-6)	(4.25)	(3.78)	(4.31)	(16.16)	(15.62)
8	Other Comprehensive Income (net of tax)	-	-	-	-	-
9	Total Comprehensive Income for the period	(4.25)	(3.78)	(4.31)	(16.16)	(15.62)
10	Paid-up equity share capital (face value of Rs 10/- per share)	301.18	301.18	301.18	301.18	301.18
11	Earning per share (EPS) of Rs 10/- each (not annualized)					
	(1) Basic	(0.14)	(0.13)	(0.14)	(0.54)	(0.52)
	(2) Diluted	(0.14)	(0.13)	(0.14)	(0.54)	(0.52)
12	Reserves excluding Revaluation Reserves (Reserves as per Balance Sheet of Previous Accounting Year)				(86.19)	(70.02)

Notes :

- The above Results for the quarter and year ended March 31, 2021 has been reviewed by the Audit Committee and thereafter, approved by the Board of Directors at their meeting held on 29th June, 2021.
- The Statutory Auditors have carried out their audit on the above financial results for the year ended 31st March, 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. However, 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 planning to start the NBFC activities and is putting necessary efforts in this respect so that the company can again be registered with RBI as a NBFC and 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
6	The format for Audited 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	The figures for the quarter ended March 31, 2021 and March 31, 2020 are 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.

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


(Ramesh Kumar Gupta)
Managing Director
DIN :00047724



Place: Bahadurgarh, Haryana

Date: June 29, 2021

B. P. CAPITAL LIMITED

CIN : L74899HR1994PLC072042

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

Statement of Assets & Liabilities as on March 31, 2021

(Rs. In lacs)

	Particulars	As at 31.03.21 (Audited)	As at 31.03.20 (Audited)
A.	ASSETS		
1	Non Current Assets		
	Property Plant & Equipment	-	-
	Capital Work in progress	-	-
	Other Intangible Assets	-	-
	Non Current Assets	-	-
	Non Current Financial Assets		
	Investments	267.49	267.49
	Long term Loans and Advances	-	-
	Deferred tax assets (Net)	-	0.06
	Total-Non current assets	267.49	267.55
2	Current Assets		
	Inventories	-	-
	Investments	-	-
	Current Financial Assets		
	Trade receivables	-	-
	Cash & cash equivalents	0.66	0.21
	Loans and advances	-	-
	Other current financial assets	276.00	276.27
	Total Current Assets	276.66	276.48
	TOTAL ASSETS	544.15	544.03
B.	EQUITY & LIABILITIES		
1	EQUITY		
	Equity Share Capital	301.18	301.18
	Other Equity	(86.19)	(70.02)
	Total Equity	214.99	231.16
2	LIABILITIES		
	Non-Current Liabilities		
	Non-Current Financial Liabilities	-	-
	Borrowings	-	-
	Other Financial Liabilities	-	-
	Long Term Provisions	-	-
	Deferred tax liabilities	-	-
	Total-Non Current Liabilities	-	-
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings	-	-
	Trade payables	-	-
	Other current financial liabilities	329.16	312.87
	Short term Provisions	-	-
	Total Current Financial Liabilities	329.16	312.87
	TOTAL EQUITY & LIABILITIES	544.15	544.03

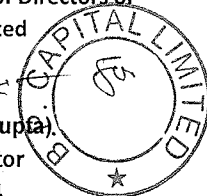
For and on behalf of Board of Directors of

B. P. Capital Limited

Ramesh Kumar Gupta
(Ramesh Kumar Gupta)

Managing Director

DIN :00047724



Place: Bahadurgarh, Haryana

Date: June 29, 2021

B. P. CAPITAL LIMITED
CIN:L74899HR1994PLC072042
PLOT NO. 345, HSIIDC, FOOTWEAR PARK , SECTOR-17, BAHADURGARH, JHAJJAR, HARYANA- 124507
Cash flow statement for the year ending 31st March, 2021

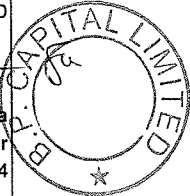
(Amount in Lacs)

	Particulars	For the year ended 31st March, 2021		For the year ended 31st March, 2020	
		Audited		Audited	
A)	Cash flow from operating activities				
	Net Operating profit before tax and extra ordinary items		(16.10)		(15.62)
	Adjustments for:-				
	Depreciation	-		-	
	Profit on sale of Investment	-		-	
	Interest Income	-		-	
	Profit on redemption of Mutual Fund	-		-	
	Fair Value of Mutual Fund Investment	-		-	
	Dividend Income	-		-	
	Operating profit before working capital changes		(16.10)		(15.62)
	(Increase) / Decrease in Other Current Assets	0.28		0.77	
	(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 liabilites	16.27		(0.20)	
	Increase / (Decrease) in Non-current Trade payable	-		-	
	Increase / (Decrease) in Current Trade payable	-		-	
	Increase / (Decrease) in Non-current Other current liabilites	-		-	
	Increase / (Decrease) in Other financial liabilites	-	16.55	15.08	15.65
	Cash generated from operations		0.45		0.03
	Net direct taxes paid		-		-
	Net cash from Operating Activities		0.45		0.03
B)	Cash flow from Investing Activities				
	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	-		-	
	Net cash used in investing activities		-		-
	Net cash from operating and investing activities		0.45		0.03
C)	Cash flow from financing activities				
	Proceeds from issuance of preference share capital	-		-	
	Increase/(decrease) Short term borrowings	-		-	
	Dividend Paid	-		-	
	Tax paid on Dividend Distribution	-		-	
	Interest paid	-		-	
	Net cash from financing activities		-		-
	Net cash from operating, investing & financial activities		0.45		0.03
	Net increase in cash & cash equivalent		0.45		0.03
	Opening balance of cash & cash equivalent		0.21		0.18
	Closing balance of cash & cash equivalent		0.66		0.21
	Note: Cash and cash equivalents included in the Cash Flow Statement comprise of the following:-				
	i) Cash balance in Hand		0.53		0.08
	ii) Balance with Banks:				
	a) In Current Accounts		0.13		0.13
	b) In Fixed Deposits		-		-
	Total		0.66		0.21

For B. P. CAPITAL LIMITED

Ramesh Kumar Gupta
Ramesh Kumar Gupta
Mg. Director
DIN :00047724

Place: Bahadurgarh, Haryana
Date June 29, 2021



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

**TO THE BOARD OF DIRECTORS OF
B.P. CAPITAL LIMITED**

Opinion

We have audited the accompanying standalone Audited Financial results of B.P. Capital Limited for the quarter and year ended 31st March, 2021 and the year to date results for the period from 01st April, 2020 to 31st March, 2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and year ended 31st March, 2021 as well as the year to date results for the period from 01st April, 2020 to 31st March, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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.



Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher



NemaniGarg Agarwal & Co.
Chartered Accountants

- than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit 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 control.
 - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - v. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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



[Signature]
Shashi Kant Nemani
(Partner)

(Membership No. 037222)

UDIN: 21037222A AAFD 9483

Place: Bahadurgarh
Date: 29.06.2021

1517, Devika Towers | 6, Nehru Place | New Delhi – 110.019 |
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