



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: 07.02.2025

To,
The Manager,
Listing Department,
BSE Limited,
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Sub.: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

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

Dear Sir,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 02, 2025, please find enclosed Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

The same is also available on the website of the Company i.e. www.bpcapital.in

Kindly take the above intimation on record.

Thanking You,
Yours Truly,
For B. P. Capital Limited

SAKSHI
GUPTA

Digitally signed by
SAKSHI GUPTA
Date: 2025.02.07
14:41:57 +05'30'

Sakshi Gupta
Company Secretary
M.NO. 29348

CC:

The Manager (Listing),
Calcutta Stock Exchange Limited,
7, Lyons Range,
Kolkatta, West Bengal – 700001

The Manager (Listing),
The Delhi Stock Exchange Ltd.,
DSE House, 3/1, Asaf Ali Road,
New Delhi – 110002

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 & NINE MONTHS ENDED DECEMBER 31, 2024

(Rs in Lacs except EPS)

Sr No	Particulars	For the Quarter ended			For the Nine Months ended		Year Ended
		31-Dec-24 (Unaudited)	30-Sep-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Mar-24 (Audited)
1	Income from Operation						
	(a) Net Sales/Revenue from Operations		-	-	-	-	-
	(b) Other Operating Income		-	-	-	-	-
	(c) Other Income		-	-	-	-	-
	Total Income		-	-	-	-	-
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	2.44	2.28	1.85	7.16	5.55	7.99
	e) Finance Costs	-	-	-	-	-	0.01
	f) Depreciation and Amortisation expense	-	-	-	-	-	-
	g) Other expenses	1.61	1.62	1.42	4.44	4.21	6.16
	Total Expenses	4.05	3.90	3.27	11.60	9.76	14.16
3	Profit/(Loss) before Exceptional items and tax (1-2)	(4.05)	(3.90)	(3.27)	(11.60)	(9.76)	(14.16)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	(4.05)	(3.90)	(3.27)	(11.60)	(9.76)	(14.16)
6	Tax Expense						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
7	Profit/(Loss) for the period (5-6)	(4.05)	(3.90)	(3.27)	(11.60)	(9.76)	(14.16)
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	Total Other Comprehensive Income for the period	-	-	-	-	-	-
10	Total Comprehensive Income for the period (7+9)	(4.05)	(3.90)	(3.27)	(11.60)	(9.76)	(14.16)
11	Paid-up equity share capital (face value of Rs 10/- per share)	601.18	601.18	601.18	601.18	601.18	601.18
12	Earning per share (EPS) of Rs 10/- each (not annualized)						
	(1) Basic	(0.07)	(0.06)	(0.05)	(0.19)	(0.16)	(0.24)
	(2) Diluted	(0.07)	(0.06)	(0.05)	(0.19)	(0.16)	(0.24)
13	Reserves excluding revaluation reserves(Reserves as per balance sheet of Previous Accounting year)						(135.26)

Notes :

1 The above Results for the quarter & nine months ended December 31, 2024 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 07th February, 2025.



2	The Statutory Auditors have conducted a limited review on the above unaudited financial results for the quarter & nine Months ended December 31, 2024.
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 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	No payment has been made of Annual Listing Fees for the F.Y.2022-23, 2023-24 & 2024-25 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. Further, the Calcutta Stock Exchange Ltd (CSE) has also frozen the demat accounts of few Directors of the company and the company is taking up the matter with CSE to find out the reasons for such arbitrary action taken by CSE.
9	The aforesaid unaudited financial results for the quarter & nine months ended December 31, 2024 will be available on the website of the company i.e., www.bpcapital.in

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



(Handwritten Signature)

**Peeyush Kumar Aggarwal
Chairman
DIN : 00090423**

**Place: Sohna, Haryana
Date : 07.02.2025**



**NEMANI GARG AGARWAL & CO.
CHARTERED ACCOUNTANTS**

1517, DEVIKA TOWER, 6, NEHRU PLACE, NEW DELHI- 110 019.

INDIA Camp Office: Ch. No.5, Kamadgiri Aptt., Kaushambi, Ghaziabad-201010

Br. Office: B-602, Silver Sands CHS, Piramal Nagar Goregaon (West), Mumbai - 400104

Independent Auditors Limited Review Report on standalone Unaudited Financial Results of the company for the Quarter and Nine Months Ended December 31, 2024 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 Months Ended December 31, 2024** ("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

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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 as reported in Auditors Report of FY 2023-24.

- The company had recorded the cost of the non current investment of Rs. 2.67 Crore 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
- Refer note no. 3 of Financial Result for the Nine Months ended December 31, 2024 regarding no business activity during the Nine Months ended December 31, 2024.

Our Conclusion of statement is not modified in respect of above matters.

For M/s. Nemani Garg Agarwal Co.,
Chartered Accountants

FRN: 010192N

J.M. Khandelwal



(J.M. Khandelwal)
Partner

M. No. 074267

UDIN: 25074267 BMOXX76483

Place : New Delhi

Date: 07.02.2025



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B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.: Not Applicable

C. Format for disclosing outstanding default on loans and debt securities : Not Applicable

D. Format for disclosure of related party transactions (applicable only for half-yearly filings, i.e., 2nd and 4th quarter): Not Applicable

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter): Not Applicable

For B. P. Capital Limited

Peeyush Kumar Aggarwal
Chairman
DIN: 00090423

