



www.bnkcapital.com

**BNK CAPITAL MARKETS LTD.**

NBFC • FINANCIAL SERVICES • ADVISORY • DISTRIBUTION

**Date: 4<sup>th</sup> September, 2020**

**The Deputy General Manager,  
Department of Corporate Services,  
BSE Limited  
Phiroze Jeejebhoy Towers,  
Dalal Street, Mumbai - 400 001  
Security Code: 500069**

**The Secretary  
The Calcutta Stock Exchange Ltd  
7, Lyons Range  
Kolkata - 700 001  
Script Code: 10012048**

**Sub: Un-Audited Financial Results for the 1<sup>st</sup> Quarter ended 30<sup>th</sup> June, 2020**

Dear Sir,

The Board of Directors considered and approved the Un-Audited Financial Results (both Standalone & Consolidated), for the quarter ended on *30<sup>th</sup> June, 2020* which is attached herewith along with the Auditors Report thereon as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

This is for your records.

Thanking you,

Yours faithfully  
For BNK Capital Markets Limited

**Rabindra Nath Mishra  
CFO & Compliance Officer**

**An ISO 9001 : 2015 and ISO 27001 : 2015 COMPANY**

**Regd. Office :** Mayfair Tower, 2, Palm Avenue, Kolkata-700019, (India), Telefax : +91-33 2280 0457, Tel. : +91-33 4602 2160-63,  
**Mumbai Office :** 1st Fl. 'Buona Casa', Homji Street, Sir P. M. Road, Fort Mumbai 400 001, Tel. : +91-22 2266 2584, 4004 8531  
B 105, Crystal Plaza, Opp. Infinity Mall, Oshiwara, Andheri West, Mumbai 400 053, Tel. : +91-22-26397965, 49720111

**CIN No. : L34202WB1986PLC040542 • RBI Regn. No. : B\_05.02574 • E-mail : corporate@bnkcapital.com**



# Santosh Choudhary & Associates

CHARTERED ACCOUNTANTS

"COMMERCE HOUSE"

2A, Ganesh Chandra Avenue, 6th Floor

Suit No. : 3, Kolkata - 700 013

Phone : (033) 4005 4637, 2213 2910

Mobile : 98310 85579

E-mail : skch\_1970@yahoo.co.in

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
BNK Capital Markets Limited**

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of BNK Capital Markets Limited (the 'Company') for the quarter ended June 30, 2020 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 (the 'Circular') and read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 Statement is 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.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, SANTOSH CHOUDHARY & ASSOCIATES  
Chartered Accountants  
(Firm Regn. No. - 323720E)



(CA. Santosh Kumar Choudhary)  
Partner  
Membership No.- 058692  
UDIN: 20058692AAAABD3661



Place: Kolkata  
Date: 4th September 2020

**BNK Capital Markets Limited**  
**Statement of Unaudited Standalone Financial Results for the Quarter ended 30th June, 2020**

Particulars	(Rs. in lakhs)			
	Standalone			Year Ended 31-Mar-20
	Quarter ended		31-Mar-20	
30-Jun-20	30-Jun-19	31-Mar-20		31-Mar-20
	Unaudited		Audited	
<b>PART I - Statement of standalone unaudited financial results for the quarter ended 30-June-2020</b>				
Revenue from Operations				
Interest Income	86.07	88.02	86.98	347.00
Dividend Income	0.02	0.15	839.59	867.61
Net gain on fair value change	11.85	10.06	(3.57)	2.48
Net gain on derecognition of financial instruments under fair value through profit or loss	-	2.76	8.99	35.02
Sale of Stock-in-trade	421.81	299.12	0.00	384.23
Sale of services	33.89	35.21	68.96	210.29
<b>Total Revenue from Operations (I)</b>	<b>553.64</b>	<b>435.32</b>	<b>1,000.96</b>	<b>1,846.63</b>
Other Income (II)	0.75	12.95	0.45	16.73
<b>Total Income (III = I+II)</b>	<b>554.39</b>	<b>448.27</b>	<b>1,001.41</b>	<b>1,863.36</b>
Expenses				
Finance Costs	0.67	0.89	3.07	5.84
Purchases of Stock-in-trade	381.64	242.40	36.98	518.17
Changes in Inventories of finished goods, stock-in-trade and work-in-progress	(7.22)	113.31	49.34	7.08
Employee Benefits Expenses	20.51	17.03	48.33	103.55
Depreciation, Amortisation and Impairment Expense	6.47	3.38	12.98	30.96
Administrative and Other Expenses	38.27	50.86	54.07	270.85
<b>Total Expenses (IV)</b>	<b>440.34</b>	<b>427.87</b>	<b>204.77</b>	<b>936.45</b>
Profit before Exceptional Items & Tax	114.04	20.40	796.64	926.92
Exceptional Items	-	-	-	-
<b>Profit Before Tax (V = IV-III)</b>	<b>114.04</b>	<b>20.40</b>	<b>796.64</b>	<b>926.92</b>
Tax Expense:				
(a) Current Tax	20.97	2.93	(9.18)	20.08
(b) Deferred Tax	(18.06)	2.61	26.01	29.53
<b>Total tax expense (VI)</b>	<b>2.91</b>	<b>5.54</b>	<b>16.83</b>	<b>49.61</b>
<b>Profit After Tax (VII = V-VI)</b>	<b>111.13</b>	<b>14.86</b>	<b>779.81</b>	<b>877.31</b>
Other Comprehensive Income/(Expense)				
A (i) Items that will not be reclassified to Profit or Loss				
-Changes in fair valuation of equity Instruments	10,887.67	(2,595.20)	(15,683.69)	(22,432.19)
-Profit/(Loss) on derecognition of equity Instruments	0.77	-	(1.63)	(1.61)
-Remeasurement profit/(loss) on defined benefits plans	-	-	1.10	1.10
(ii) Income tax relating to items that will not reclassified to profit or loss	(55.22)	0.09	357.74	358.02
<b>Total Other Comprehensive Income/(Expense) (VIII)</b>	<b>10,833.22</b>	<b>(2,595.11)</b>	<b>(15,326.47)</b>	<b>(22,074.68)</b>
<b>Total Comprehensive Income/(Expense) for the period (IX = VII+VIII)</b>	<b>10,944.36</b>	<b>(2,580.25)</b>	<b>(14,546.65)</b>	<b>(21,197.38)</b>
Earnings per Equity share (of ₹ 10 each) (not annualised)				
Basic (₹)	1.11	0.15	7.80	8.77
Diluted (₹)	1.11	0.15	7.80	8.77

See accompanying notes to the Standalone financial results


**An ISO 9001 : 2015 and ISO 27001 : 2015 COMPANY**

Regd. Office : Mayfair Tower, 2, Palm Avenue, Kolkata-700019, (India), Telefax : +91-33 2280 0457, Tel. : +91-33 4602 2160-63,  
 Mumbai Office : 1st Fl. 'Buona Casa', Homji Street, Sir P. M. Road, Fort Mumbai 400 001, Tel. : +91-22 2266 2584, 4004 8531  
 B 105, Crystal Plaza, Opp. Infinity Mall, Oshiwara, Andheri West, Mumbai 400 053, Tel. : +91-22-26397965, 49720111

CIN No. : L34202WB1986PLC040542 • RBI Regn. No. : B\_05.02574 • E-mail : [corporate@bnkcapi.com](mailto:corporate@bnkcapi.com)

1	This Standalone Unaudited Financial Results has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
2	The Company would like to inform that, the national lockdown announced on March 23, 2020 owing to the COVID-19 pandemic affected activities of organizations across the economic ecosystem, impacting earning prospects and valuations of companies and creating volatility in the stock markets. The resultant impact on the fair value of the investments held by the Company are reflected in the Total Comprehensive Income and Total Equity of the Company for the quarter ended June 30, 2020, in line with the Accounting Policy consistently followed by the Company. The future income from investments and the valuations of investee companies would depend on the global economic developments in the coming months and the resumption of activity on gradual relaxation of Lockdowns. Based on the current assessment of the potential impact of the COVID-19 on the Company, management is of the view that the balance sheet of the Company has adequate liquidity to service its obligations and sustain its operations. The Management and Directors are actively engaged and will continue to closely monitor the future developments during the lockdown period.

3	As per Ind AS 108 "Operating Segment" Company has reported segment information under two segment: 1. Finance & Investment 2. IT Enabled Services
---	--

Segment revenue, results, Segment assets and segment liabilities					(₹ in Lakh)
Sl No.	Particulars	Quarter Ended			Year Ended
		30-Jun-20	30-Jun-19	31-Mar-20	31-Mar-20
		Unaudited		Audited	
1	<b>SEGMENT REVENUE</b>				
	(a) Finance & Investments	519.75	400.86	915.71	1,636.34
	(b) Other Services	33.89	35.21	68.96	210.29
	(c) Other/ Unallocated	0.75	12.20	16.73	16.73
	Net sales Income from operations	554.39	448.27	1,001.41	1,863.36
2	<b>SEGMENT RESULTS</b>				
	(a) Finance & Investments	108.85	(17.31)	784.94	908.64
	(b) Other Services	11.58	29.78	11.02	38.35
	(c) Other/ Unallocated	0.75	12.20	16.73	16.73
	Total	121.18	24.67	812.69	963.72
	Less - (i) Finance cost	0.67	0.89	3.07	5.84
	(ii) Other Unallocable expenditure	6.47	3.38	12.98	30.96
	Profit before tax	114.04	20.40	796.64	926.92
3	<b>SEGMENT ASSETS</b>				
	(a) Finance & Investments	34,043.39	42,223.41	23,072.31	23,072.31
	(b) Other Services	35.70	49.47	30.30	30.30
	(c) Other/ Unallocated	85.85	280.40	90.80	90.80
	TOTAL SEGMENT ASSETS	34,164.94	42,553.28	23,193.41	23,193.41
4	<b>SEGMENT LIABILITIES</b>				
	(a) Finance & Investments	93.19	88.32	64.97	64.97
	(b) Other Services	17.67	10.99	18.74	18.74
	TOTAL SEGMENT LIABILITIES	110.86	99.31	83.71	83.71

4	Previous periods' figures have been regrouped, recomputed, wherever necessary.
5	The above results prepared and presented in pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee in its meeting held on 4th September, 2020 and were approved by the Board of Directors in its meeting held on that date. The statutory auditors of the Company have carried out the limited review of the aforesaid results.

By the Order of the Board  
For BNL Capital Markets Limited

Ajit Khandelwal  
Chairman & Managing Director

Date: 4th September, 2020  
Place: Kolkata





# Santosh Choudhary & Associates

CHARTERED ACCOUNTANTS

"COMMERCE HOUSE"

2A, Ganesh Chandra Avenue, 6th Floor

Suit No. : 3, Kolkata - 700 013

Phone : (033) 4005 4637, 2213 2910

Mobile : 98310 85579

E-mail : skch\_1970@yahoo.co.in

**Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended**

**Review Report to  
The Board of Directors  
BNK Capital Markets Limited**

1. We have reviewed the accompanying statement of unaudited consolidated Ind AS financial results of BNK Capital Markets Limited (the 'Parent') and its subsidiary (together referred to as the 'Group') and its share of the profit/ (loss) after tax and total Comprehensive loss of its associate for the quarter ended June 30, 2020 (the 'Statement') attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 (the 'Circular') and read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Parent's management and has been approved by the Parent's Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 Statement is 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.
4. The Statement includes the results of the following entities:
  - BNK Commodities Private Limited – Subsidiary Company.
  - BNK Securities Private Limited – Associate Company.



5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated Ind AS financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The statement includes unaudited financial results and other unaudited financial information in respect of one subsidiary, whose financial results and other financial information reflect total revenues of Rs.1.57 lakhs, total net profit after tax of Rs.0.60 lakhs and total comprehensive income of Rs.42.15 lakhs for the quarter ended June 30, 2020, as considered in the unaudited consolidated financial results. The statement also includes the Group's share of net profit of Rs.30.86 lakhs and total comprehensive income of Rs.187.78 lakhs for the quarter ended June 30, 2020, as considered in the unaudited consolidated financial results, in respect of one associate. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of this subsidiary and associate, is based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the management, these interim financial results and other financial information are not material to the Group. Our conclusion on the Statement is not modified in respect of this above matter.

For SANTOSH CHOUDHARY & ASSOCIATES  
Chartered Accountants  
ICAI Firm Registration Number : 323720E



CA. SANTOSH KUMAR CHOUDHARY  
Partner  
Membership No. 058692  
UDIN: 20058692AAAABE2163



Place: Kolkata  
Date: 4<sup>th</sup> September 2020

Particulars	Quarter ended			Year Ended
	30-Jun-20	30-Jun-19	31-Mar-20	31-Mar-20
	Unaudited		Audited	
<b>Revenue from Operations</b>				
Interest Income	86.24	88.36	87.13	347.96
Dividend Income	0.02	0.15	844.13	872.32
Net gain on fair value change	13.25	10.06	(5.99)	2.75
Net gain on derecognition of financial instruments under fair value through profit or loss	-	3.77	12.69	38.84
Sale of Stock-in-trade	421.81	299.12	-	384.23
Sale of services	33.89	35.21	68.96	210.29
<b>Total Revenue from Operations (I)</b>	<b>555.20</b>	<b>436.67</b>	<b>1,006.94</b>	<b>1,856.40</b>
<b>Other Income (II)</b>	<b>0.75</b>	<b>12.95</b>	<b>-</b>	<b>16.73</b>
<b>Total Income (II + I)</b>	<b>555.95</b>	<b>449.62</b>	<b>1,006.94</b>	<b>1,873.13</b>
<b>Expenses</b>				
Finance Costs	0.67	0.89	3.07	5.84
Purchases of Stock-in-trade	391.64	242.40	36.98	518.17
Changes in inventories of finished goods, stock-in-trade and work-in-progress	(7.22)	113.31	49.34	7.08
Employee Benefits Expenses	20.96	17.47	48.89	105.55
Depreciation, Amortisation and Impairment Expense	6.47	3.38	12.98	30.96
Administrative and Other Expenses	38.43	52.30	54.45	273.04
<b>Total Expenses (IV)</b>	<b>440.94</b>	<b>429.74</b>	<b>205.72</b>	<b>940.64</b>
<b>Profit before Exceptional Items &amp; Tax</b>	<b>115.01</b>	<b>19.88</b>	<b>801.22</b>	<b>932.49</b>
Exceptional Items	115.01	19.88	801.22	932.49
<b>Profit Before Tax (V = IV-III)</b>				
Tax Expense:				
(a) Current Tax	20.97	2.93	(8.77)	20.50
(b) Deferred Tax	(17.70)	2.61	25.98	29.50
<b>Total tax expense (VI)</b>	<b>3.28</b>	<b>5.54</b>	<b>17.21</b>	<b>50.00</b>
<b>Share of Profit/(Loss) of Associate (VII)</b>	<b>30.86</b>	<b>(125.50)</b>	<b>(9.95)</b>	<b>(231.66)</b>
<b>Profit After Tax (VIII = V-VI-VII)</b>	<b>142.59</b>	<b>(111.16)</b>	<b>774.05</b>	<b>650.83</b>
<b>Other Comprehensive Income/(Expense)</b>				
(i) Items that will not be reclassified to Profit or Loss	10,924.77	(2,636.36)	(15,730.08)	(22,521.18)
(ii) Income tax relating to items that will not be reclassified to profit or loss	(49.39)	0.09	358.27	358.46
(iii) Share of Other Comprehensive Income of Associate that will not be reclassified to Profit or Loss	187.78	(86.58)	(67.34)	(260.74)
(iv) Items that will be reclassified to Profit and Loss	-	0.33	(1.55)	-
<b>Total Other Comprehensive Income/(Expense) (IX)</b>	<b>11,063.16</b>	<b>(2,722.52)</b>	<b>(15,440.70)</b>	<b>(22,423.46)</b>
<b>Total Comprehensive Income/(Expense) for the period (X = IX+VIII)</b>	<b>11,205.75</b>	<b>(2,833.68)</b>	<b>(14,666.65)</b>	<b>(21,772.64)</b>
<b>Profit after Tax attributable to Equity Holder of the Company</b>	<b>142.33</b>	<b>(110.93)</b>	<b>772.24</b>	<b>648.58</b>
Non Controlling Interest	0.26	(0.23)	1.81	2.25
<b>Other Comprehensive Income attributable to Equity Holder of the Company</b>	<b>11,044.91</b>	<b>(2,704.84)</b>	<b>(15,420.35)</b>	<b>(22,385.33)</b>
Non Controlling Interest	18.26	(17.68)	(20.35)	(38.13)
<b>Total Comprehensive Income attributable to Equity Holder of the Company</b>	<b>11,187.24</b>	<b>(2,815.78)</b>	<b>(14,648.11)</b>	<b>(21,736.75)</b>
Non Controlling Interest	18.52	(17.91)	(18.54)	(35.88)
<b>Earnings per Equity share (of ₹ 10 each) (not annualised)</b>				
Basic (₹)	1.43	(1.11)	7.74	6.51
Diluted (₹)	1.43	(1.11)	7.74	6.51

See accompanying notes to the Consolidated financial results


**An ISO 9001 : 2015 and ISO 27001 : 2015 COMPANY**

Regd. Office : Mayfair Tower, 2, Palm Avenue, Kolkata-700019, (India), Telefax : +91-33 2280 0457, Tel. : +91-33 4602 2160-63,  
 Mumbai Office : 1st Fl. 'Buona Casa', Homji Street, Sir P. M. Road, Fort Mumbai 400 001, Tel. : +91-22 2266 2584, 4004 8531  
 B 105, Crystal Plaza, Opp. Infinity Mall, Oshiwara, Andheri West, Mumbai 400 053, Tel. : +91-22-26397965, 49720111  
 CIN No. : L34202WB1986PLC040542 • RBI Regn. No. : B\_05.02574 • E-mail : corporate@bnkcapital.com

1 The above consolidated results are prepared in accordance with the principles set out in Indian Accounting Standard 110 'Consolidated Financial Statements' and Indian Accounting Standard 28 'Investments in Associates and Joint Ventures' in Consolidated Financial Statements.

2 The Company would like to inform that, the national lockdown announced on March 23, 2020 owing to the COVID-19 pandemic affected activities of organizations across the economic ecosystem, impacting earning prospects and valuations of companies and creating volatility in the stock markets. The resultant impact on the fair value of the investments held by the Company are reflected in the Total Comprehensive Income and Total Equity of the Company for the quarter ended June 30, 2020, in line with the Accounting Policy consistently followed by the Company. The future income from investments and the valuations of investee companies would depend on the global economic developments in the coming months and the resumption of activity on gradual relaxation of Lockdowns. Based on the current assessment of the potential impact of the COVID-19 on the Company, management is of the view that the balance sheet of the Company has adequate liquidity to service its obligations and sustain its operations. The Management and Directors are actively engaged and will continue to closely monitor the future developments during the lockdown period.

3 As per Ind AS 108 "Operating Segment" Company has reported segment information under two segment:  
a. Finance & Investment  
b. IT Enabled Services

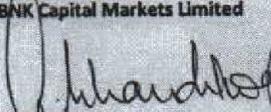
Consolidated Segment revenue, results, Segment assets and segment liabilities

Sl No.	Particulars	Quarter ended			Year ended
		30-Jun-20	30-Jun-19	31-Mar-20	31-Mar-20
		Unaudited	Unaudited	Audited	Audited
1	<b>SEGMENT REVENUE</b>				
	(a) Finance & Investments	521.32	402.22	935.76	1,646.11
	(b) IT Enabled Services	33.89	35.21	68.96	210.29
	(c) Other/ Unallocated	0.75	12.20	2.22	16.73
	<b>Net sales Income from operations</b>	<b>555.95</b>	<b>449.63</b>	<b>1,006.94</b>	<b>1,873.13</b>
2	<b>SEGMENT RESULTS</b>				
	(a) Finance & Investments	109.81	(17.84)	790.52	914.22
	(b) IT Enabled Services	11.58	29.78	11.02	38.35
	(c) Other/ Unallocated	0.75	12.20	16.73	16.73
	<b>Total</b>	<b>122.14</b>	<b>24.14</b>	<b>818.27</b>	<b>969.30</b>
	Less - (i) Finance cost	0.67	0.89	3.07	5.84
	(ii) Other Unallocable expenditure	6.47	3.38	13.99	30.96
	<b>Profit before tax</b>	<b>115.01</b>	<b>19.88</b>	<b>801.22</b>	<b>932.49</b>
3	<b>SEGMENT ASSETS</b>				
	(a) Finance & Investments	34,062.21	42,509.80	22,835.19	22,835.19
	(b) IT Enabled Services	35.70	49.47	30.30	30.30
	(c) Other/ Unallocated	85.85	280.40	82.06	82.06
	<b>TOTAL SEGMENT ASSETS</b>	<b>34,183.76</b>	<b>42,839.67</b>	<b>22,947.55</b>	<b>22,947.55</b>
4	<b>SEGMENT LIABILITIES</b>				
	(a) Finance & Investments	96.92	88.43	64.97	64.97
	(b) IT Enabled Services	17.67	10.99	18.74	18.74
	<b>TOTAL SEGMENT LIABILITIES</b>	<b>114.59</b>	<b>99.42</b>	<b>83.71</b>	<b>83.71</b>



4	Previous periods' figures have been regrouped, recomputed, wherever necessary.
5	The above results prepared and presented in pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee in its meeting held on 4th September, 2020 and were approved by the Board of Directors in its meeting held on that date. The statutory auditors of the Company have carried out the limited review of the aforesaid results.

By the Order of the Board  
For BNK Capital Markets Limited

  
Ajit Khandelwal  
Chairman & Managing Director



Date: 4th September, 2020  
Place: Kolkata