

Date: 11th August, 2021

The Deputy General Manager,
Department of Corporate Services,
BSE Limited
Phiroze Jeebhoy 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 1st Quarter ended 30th June, 2021.

Dear Sir,

The Board of Directors considered and approved the Un-Audited Financial Results for the quarter ended on 30th June, 2021 which is attached herewith along with the Auditors Report thereon as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

Please note that the meeting commenced at 04.00 P.M. and concluded at 5.00 P.M.

This is for your records.

Thanking you,

Yours faithfully
For BNK Capital Markets Limited

Ankita Poddar

Ankita Poddar
Company Secretary & Compliance Officer
Membership No. - ACS53978

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,
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CIN No. : L34202WB1986PLC040542 • RBI Regn. No. : B_05.02574 • E-mail : corporate@bnkcapital.com



Independent Auditor's Review Report on the Quarterly Unaudited 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 Ind AS financial results of BNK Capital Markets Limited (the 'Company') for the quarter ended June 30, 2021 (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 thereunder 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 of unaudited 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 thereunder 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.

For, SANTOSH CHOUDHARY & ASSOCIATES

Chartered Accountants

(Firm Regn. No. - 323720E)

SANTOSH
KUMAR
CHOUDHARY

Digitally signed by
SANTOSH KUMAR
CHOUDHARY
Date: 2021.08.11 16:46:06
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(CA. Santosh Kumar Choudhary)

Partner

Membership No.- 058692

UDIN: 21058692AAAAAX8793

Place: Kolkata

Date: 11/08/2021

BNK Capital Markets Limited
CIN:L34202WB1986PLC040542
Regd Office : Mayfair Tower,2,Palm Avenue Kolkata 700 019
Email: corporate@bnkcapital.com , Website : www.bnkcapital.com

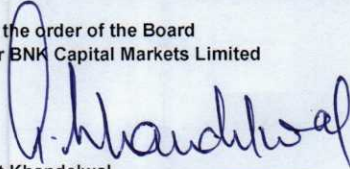
Statement of Unaudited Financial Results for the Quarter ended 30th June, 2021

(₹ in Lakhs)

	Particulars	Quarter Ended			Year Ended
		30.06.2021 (Unaudited)	31.03.2021 (Audited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)
1	Income				
	(a) Revenue from Operations				
	Interest Income	97.14	91.51	86.07	347.60
	Dividend Income	164.98	1,567.32	0.02	1,603.30
	Net gain on fair value change	23.43	-	11.85	99.96
	Sale of Stock-in-trade	460.65	637.40	421.81	2,368.84
	Sale of services	39.99	53.92	33.89	165.75
	Total Revenue from Operations	786.19	2,350.15	553.64	4,585.44
	(b) Other Income	0.02	-	0.75	3.18
	Total Income	786.21	2,350.15	554.39	4,588.62
2	Expenses				
	(a) Finance Costs	-	2.93	0.67	5.18
	(b) Purchases of Stock-in-trade	487.94	986.12	381.64	2,689.76
	(c) Changes in Inventories of finished goods, stock-in-trade and work-in-progress	(90.33)	(357.22)	(7.22)	(490.43)
	(d) Net loss on fair value change	-	270.44	-	-
	(d) Employee Benefits Expenses	22.52	39.00	20.51	106.42
	(e) Depreciation, Amortisation and Impairment Expense	4.94	7.18	6.47	26.99
	(f) Administrative and Other Expenses	43.59	73.15	38.27	205.18
	Total Expenses	468.65	1,021.60	440.34	2,543.10
3	Profit Before Tax (1-2)	317.56	1,328.55	114.04	2,045.52
4	Tax Expense:				
	(a) Current Tax	73.16	356.31	20.97	460.27
	(b) Deferred Tax (credit)/charge	11.57	109.66	(18.06)	88.12
	(c) Tax relating to earlier years	-	6.77	-	6.77
	Total tax expense (VI)	84.73	472.74	2.91	555.17
5	Profit After Tax (3-4)	232.84	855.81	111.13	1,490.35
6	Other Comprehensive Income				
	A (i) Items that will not be reclassified to Profit or Loss				
	Changes in fair valuation of equity instruments	20,737.75	5,714.86	10,887.67	24,207.62
	Profit/(Loss) on derecognition of equity instruments	4.73	492.32	0.77	445.79
	Remeasurement profit/(loss) on defined benefits plans	-	1.50	-	1.50
	(ii) Income tax relating to items that will not reclassified to profit or loss	(253.42)	(948.22)	(55.22)	(974.73)
	Total Other Comprehensive Income, net of tax	20,489.06	5,260.46	10,833.22	23,680.19
7	Total Comprehensive Income/(Expense) for the period (5+6)	20,721.89	6,116.27	10,944.36	25,170.55
8	Earnings per Equity share (not annualised)				
	Basic (₹)	2.33	8.56	1.11	14.90
	Diluted (₹)	2.33	8.56	1.11	14.90

Notes to financial results :-					
1	The above financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended and accordingly, these financial results together with the results for the comparative reporting period have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), and other recognized accounting practices generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Any application guidance/ clarifications/ directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/ applicable.				
2	The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on 11th August, 2021.				
3	The figures for the quarter ended March 31,2021 are the balancing figures between audited figures in respect of the full financial year ended March 31,2021 and the published year to date figures up to December 31, 2020 which was subject to limited review by the statutory auditors.				
4	The recent resurgence of pandemic has again caused a significant disturbance and slowdown of economic activity. The impact assessment of COVID is a continuous process given the uncertainties associated with it's nature and duration. Hence, the management will continue to closely observe the scenario and take into account any future developments arising out of the same.				
5	As per Ind AS 108 "Operating Segment" Company has reported segment information under two segment: 1. Finance & Investment 2. Other Services				
Segment revenue, results, Segment assets and segment liabilities					
SI No.	Particulars	Quarter ended		Year ended	
		30-Jun-21 (Unaudited)	31-Mar-21 (Audited)	30-Jun-20 (Unaudited)	31-Mar-21 (Audited)
i	SEGMENT REVENUE				
	(a) Finance & Investments	746.20	2,019.00	519.75	4,419.69
	(b) Other Services	39.99	53.92	33.89	165.75
	(c)Other/ Unallocated	0.02	-	0.75	-
	Net sales Income from operations	786.21	2,072.92	554.39	4,585.44
ii	SEGMENT RESULTS				
	(a) Finance & Investments	307.80	1,309.24	108.85	2,027.32
	(b) Other Services	14.70	2.42	11.58	23.38
	(c)Other/ Unallocated	-	-	0.75	-
	Total	322.50	1,311.66	121.18	2,050.70
	Less - (i) Finance cost	-	2.93	0.67	5.18
	(ii) Other Unallocable expenditure	4.94	(19.82)	6.47	-
	Profit before tax	317.56	1,328.55	114.04	2,045.52
iii	SEGMENT ASSETS				
	(a) Finance & Investments	70,348.21	49,367.75	34,043.39	49,367.75
	(b) Other Services	17.94	20.08	35.70	20.08
	(c)Other/ Unallocated	-	-	85.85	-
	TOTAL SEGMENT ASSETS	70,366.15	49,387.83	34,164.94	49,387.83
iv	SEGMENT LIABILITIES				
	(a) Finance & Investments	41.03	39.70	93.19	39.70
	(b) Other Services	20.29	30.18	17.67	30.18
	(c) Other/ Unallocated	1,302.70	1,037.71	-	1,037.71
	TOTAL SEGMENT LIABILITIES	1,364.02	1,107.59	110.86	1,107.59
6	Previous period's figures have been grouped, recomputed, wherever necessary.				

By the order of the Board
For BNK Capital Markets Limited


Ajit Khandelwal
Chairman & Managing Director
DIN : 00416445

Date : 11th August, 2021.
Place : Kolkata