

BNR UDYOG LIMITED

Regd Off : 6-3-650, 218, 2nd floor, Maheshwari chambers, Somajiguda, Hyderabad 500 082

STATEMENT OF UNAUDITED / AUDITED RESULTS FOR THE QUARTER / FOR THE YEAR ENDED 31st MARCH, 2013

| Part I | | (Rs.in Lacs) | | | | | | |
|---|--|-------------------------------------|--------------|---------------|---------------|---------------|---------------|---------------|
| | | STANDALONE | | | STANDALONE | | CONSOLIDATED | |
| Sl. No. | Particulars | QUARTER ENDED | | | YEAR ENDED | | YEAR ENDED | |
| | | 31.03.2013 | 31.12.2012 | 31.03.2012 | 31.03.2013 | 31.03.2012 | 31.03.2013 | 31.03.2012 |
| | | Unaudited | Unaudited | Unaudited | Audited | Audited | Audited | Audited |
| 1 | Income from Operations | | | | | | | |
| | a. Net Sales/Income from operations | 108.35 | 39.03 | 198.86 | 318.26 | 343.44 | 318.26 | 343.44 |
| | b. Other operating income | -1.78 | 5.31 | -1.56 | 17.10 | 11.82 | 17.10 | 11.82 |
| | Total income from operations (Net) | 106.57 | 44.34 | 197.30 | 335.36 | 355.26 | 335.36 | 355.26 |
| 2 | Expenses | | | | | | | |
| | a. Change in inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - | - | - | - |
| | b. Employee benefits expense | 52.78 | 23.65 | 43.04 | 133.37 | 114.29 | 133.37 | 114.29 |
| | c. Depreciation and amortisation expense | 8.96 | 3.46 | 1.77 | 18.87 | 6.39 | 18.87 | 6.39 |
| | d. Other Expenses | 15.00 | 5.31 | 107.66 | 102.53 | 142.85 | 102.53 | 142.85 |
| | Total Expenses | 76.74 | 32.42 | 152.47 | 254.77 | 263.53 | 254.77 | 263.53 |
| | Profit from Operations before other Income, Finance costs Exceptional Items (1-2) | 29.83 | 11.92 | 44.83 | 80.59 | 91.73 | 80.59 | 91.73 |
| 3 | Other Income | 3.84 | 3.98 | 2.87 | 14.92 | 7.77 | 14.92 | 7.77 |
| 5 | Profit from ordinary activities before Finance costs Exceptional Items (3+4) | 33.67 | 15.90 | 47.70 | 95.51 | 99.50 | 95.51 | 99.50 |
| 6 | Finance Cost | 1.62 | 1.08 | 1.03 | 4.30 | 1.30 | 4.30 | 1.30 |
| | Profit from ordinary activities after Finance cost but before Exceptional Items (5-6) | 32.05 | 14.82 | 46.67 | 91.21 | 98.20 | 91.21 | 98.20 |
| 7 | Exceptional Items | - | - | - | -0.15 | 0.92 | -0.15 | 0.92 |
| 9 | Profit from Ordinary Activities before Tax (7+8) | 32.05 | 14.82 | 46.67 | 91.06 | 99.12 | 91.06 | 99.12 |
| 10 | Tax Expenses | - | - | - | 25.65 | 29.87 | 25.65 | 29.87 |
| 11 | Net Profit/ (Loss) from ordinary activities after tax (9-10) | 32.05 | 14.82 | 46.67 | 65.41 | 69.25 | 65.41 | 69.25 |
| 12 | Paid-up Equity Share Capital (Face Value of each share is Rs :10/-) | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 |
| 13 | Reserves excluding Revaluation Reserves as per Balance Sheet of Previous accounting Year | | | | 103.50 | 85.00 | 103.50 | 85.00 |
| 14 | Earnings per Share (EPS) - Rs .Per Share | | | | | | | |
| | - Basic and Diluted Earnings Per Share (EPS) (Not annualised) | 1.07 | 0.49 | 1.56 | 2.18 | 2.31 | 2.18 | 2.31 |
| Part II SELECT INFORMATION FOR THE QUARTER AND THE YEAR ENDED 31st MARCH, 2013 | | | | | | | | |
| A PARTICULARS OF SHARE HOLDING | | | | | | | | |
| 1 Public Share Holding | | | | | | | | |
| | - No.of shares | 898941 | 905645 | 929514 | 898941 | 929514 | | |
| | - Percentage of share holding | 29.96% | 30.19% | 30.98% | 29.96% | 30.98% | | |
| 2 Promoter n Promoter GroupShare Holding | | | | | | | | |
| a. Pledged./ Encumbered | | | | | | | | |
| | - Number of Shares | Nil | Nil | Nil | Nil | Nil | | |
| | - Percentage of Shares(as a % of the total Share holding of promoter group) | Nil | Nil | Nil | Nil | Nil | | |
| | - Percentage of Shares(as a % of the total Share Capital of the company) | Nil | Nil | Nil | Nil | Nil | | |
| b. Non-Encumbered | | | | | | | | |
| | - Number of Shares | 2101059 | 2094355 | 2070486 | 2101059 | 2070486 | | |
| | - Percentage of Shares(as a % of the total Share holding of promoter group) | 100% | 100% | 100% | 100% | 100% | | |
| | - Percentage of Shares(as a % of the total Share Capital of the company) | 70.04% | 69.81% | 69.02% | 70.04% | 69.02% | | |
| PARTICULARS | | 3 Months ended on 31.03.2013 | | | | | | |
| B INVESTOR COMPLAINTS | | | | | | | | |
| | Pending at the beginning of the quarter | NIL | | | | | | |
| | Received during the quarter | NIL | | | | | | |
| | Disposed of during the quarter | NIL | | | | | | |
| | Remaining unresolved at the end of the quarter | NIL | | | | | | |

| Segment wise Revenue, Results and Capital Employed for the quarter / Year ended 31st March, 2013 | | | | | | |
|--|--|---------------|---------------|---------------|---------------|---------------|
| (Rs.in Lacs.) | | | | | | |
| S. No. | Particulars | UN- AUDITED | | | AUDITED | |
| | | Quarter Ended | | | Year ended | |
| | | 31.03.2013 | 31.12.2012 | 31.03.2012 | 31.03.2013 | 31.03.2012 |
| 1 | Segment Revenue | | | | | |
| | a) Medical Transcription & Software Dev. | 29.61 | 42.31 | 30.97 | 146.86 | 147.40 |
| | b) Financial Activities/Others | 2.72 | 5.89 | 3.87 | 25.78 | 11.66 |
| | c) Business Support Services | 78.08 | 0.12 | 165.33 | 177.64 | 204.88 |
| | Total | 110.41 | 48.32 | 200.17 | 350.28 | 363.94 |
| | Less: Inter segment revenue | - | - | - | - | - |
| | Income from Operations | 110.41 | 48.32 | 200.17 | 350.28 | 363.94 |
| 2 | Segment Results | | | | | |
| | a) Medical Transcription & Software Dev. | 4.61 | 16.46 | 4.47 | 37.02 | 49.53 |
| | b) Financial Activities/Others | -3.98 | -0.52 | -3.08 | -2.57 | 3.01 |
| | c) Business Support Services | 33.52 | 0.02 | 46.68 | 62.12 | 49.20 |
| | Total | 34.15 | 15.96 | 48.07 | 96.57 | 101.74 |
| | Less:1) Interest | 1.44 | 0.91 | 0.72 | 3.75 | 0.98 |
| | 2)Other Un-allocable Expenditure net off | - | - | - | - | - |
| | 3) Unallocable Expenditure | 0.66 | 0.23 | 0.68 | 1.76 | 1.64 |
| | Total Profit/(Loss) Before Tax | 32.05 | 14.82 | 46.67 | 91.06 | 99.12 |
| 3 | Capital Employed | | | | | |
| | (Segment Assets-Segment Liabilities) | | | | | |
| | a) Segment - A | 233.07 | 102.39 | 114.52 | 233.07 | 114.52 |
| | b) Segment - B | 255.75 | 397.31 | 398.37 | 255.75 | 398.37 |
| | c) Segment - C | 65.98 | 83.80 | 11.60 | 65.98 | 11.60 |
| | Total | 554.80 | 583.50 | 524.49 | 554.80 | 524.49 |

Notes:

1. Statement of Assets and Liabilities:

| Particulars | (Rs.in Lacs.) | | (Rs.in Lacs.) | | |
|--|----------------|---------------|----------------|---------------|--|
| | STANDALONE | | CONSOLIDATED | | |
| | AS AT | AS AT | AS AT | AS AT | |
| | 31.03.2013 | 31.03.2012 | 31.03.2013 | 31.03.2012 | |
| | Audited | | Audited | | |
| A EQUITY AND LIABILITIES | | | | | |
| 1. Shareholders' funds | | | | | |
| a) Share Capital | 300.00 | 300.00 | 300.00 | 300.00 | |
| b) Reserves and Surplus | 254.80 | 224.49 | 254.80 | 224.49 | |
| Sub-total-Shareholders funds | 554.80 | 524.49 | 554.80 | 524.49 | |
| 2. Non-current liabilities | | | | | |
| a) Long-term borrowings | 4.91 | 2.13 | 4.92 | 2.13 | |
| b) Deferred tax liabilities (Net) | 46.82 | 39.74 | 46.82 | 39.74 | |
| Sub-total-Non-current Liabilities | 51.73 | 41.87 | 51.74 | 41.87 | |
| 3. Current liabilities | | | | | |
| a) Short-term borrowings | 57.53 | - | 57.53 | - | |
| b) Trade payables | 58.23 | 16.31 | 58.23 | 16.31 | |
| c) Other current liabilities | 32.31 | 18.73 | 32.34 | 18.73 | |
| d) Short-term provisions | 45.02 | 39.86 | 45.02 | 39.86 | |
| Sub-total- Current Liabilities | 193.09 | 74.90 | 193.12 | 74.90 | |
| TOTAL - EQUITY AND LIABILITIES | 799.62 | 641.26 | 799.66 | 641.26 | |
| B ASSETS | | | | | |
| 1. Non-current assets | | | | | |
| a) Fixed assets | 209.16 | 94.77 | 209.16 | 94.77 | |
| b) Non-current Investments | 156.26 | 170.15 | 155.26 | 170.15 | |
| c) Long term loans and advances | 0.87 | 0.81 | 0.87 | 0.81 | |
| d) Other non-current assets | 155.11 | 88.04 | 155.29 | 88.04 | |
| Sub-total- Non-Current Assets | 521.40 | 353.77 | 520.58 | 353.77 | |
| 2. Current assets | | | | | |
| a) Current Investments | 0.00 | 0.00 | 0.00 | 0.00 | |
| b) Inventories | 73.33 | 73.33 | 73.33 | 73.33 | |
| c) Trade receivables | 162.84 | 129.99 | 162.84 | 129.99 | |
| d) Cash and cash equivalents | 6.18 | 35.34 | 7.04 | 35.34 | |
| e) Short-term loans and advances | 24.85 | 28.63 | 24.85 | 28.63 | |
| f) Other current assets | 11.02 | 20.20 | 11.02 | 20.20 | |
| Sub-total-Current Assets | 278.22 | 287.49 | 279.08 | 287.49 | |
| TOTAL- ASSETS | 799.62 | 641.26 | 799.66 | 641.26 | |

2 The above Financial Results have been reviewed by the Audit Committee and were approved by the Board of Directors at meeting held on 25.05.2013.

3 The Board of Directors at their meeting considered and recommended a dividend of 10% i.e. Rs.1/- per share.

4 The Segments have been identified in line with the accounting standard on Segment Reporting (AS17) considering the organisation structure and the differential risk and returns of these segments.

5 The figures of the last quarter are the balancing figures between the Audited figures in respect of the full financial year and the published year to date unaudited figures upto the 3rd quarter of the current financial year.

6 Consolidated financial results include wholly owned subsidiary, BNR Pashamylaralm Enterprises Private Limited.

7 Previous Quarter / period figures have been regrouped / rearranged where ever considered necessary to them comparable with those of the current period.

for BNR UDYOG LIMITED
on behalf of the Board of Directors

Place : Hyderabad
Date: 25.05.2013

Kamal Rathi
Managing Director