



# BNR UDYOG LIMITED

Regd. Off: 6-3-650, 218, 2nd Floor, Maheshwari Chambers, Somajiguda, Hyderabad-500 082, Telangana, India  
Tel: + 91- 40-2337 5791, 2337 5793 e-mail : info@bnrul.com website : www.bnrul.com CIN: L67120AP1994PLC018841

To,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400001.

Date: 12.02.2020

Dear Sir / Madam,

**Sub: Outcome of Board meeting under regulation 30  
read with 33 (3) (c) of SEBI (Listing Obligations  
and Disclosure Requirements) Regulations, 2015**

**Ref: B N R Udyog Limited (Scrip code: 530809)**

With reference to the subject cited, this is to inform the Exchange that at the Board meeting of BNR Udyog Limited held on Wednesday, the 12<sup>th</sup> day of February, 2020 at 03.30P.M. at the registered office of the Company situated at 6-3-650, 218, 2<sup>nd</sup> Floor, Maheshwari Chambers, Somajiguda, Hyderabad - 500082, Telangana the following were duly considered and approved by the Board:

1. Un-audited Financial Results of the Company as per Ind AS for the quarter ended December 31<sup>ST</sup>, 2019.
2. Limited review report of Statutory Auditors thereon.

The meeting of Board of Directors concluded at 5.00 P.M.(IST)

This is for the information and records of the Exchange, please.

Thanking you.

**Yours faithfully,  
For BNR Udyog Limited**

  
**Kamal Narayan Rathi  
Managing Director  
(DIN: 00011549)**



**Encl: as above**

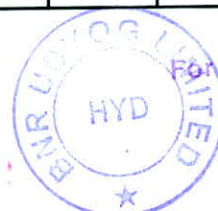


# BNR UDYOG LIMITED

Regd. Off: 6-3-650, 218, 2nd Floor, Maheshwari Chambers, Somajiguda, Hyderabad-500 082, Telangana, India  
Tel: + 91- 40-2337 5791, 2337 5793 e-mail : info@bnrul.com website : www.bnrul.com CIN: L67120AP1994PLC018841

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019							
(Rs. In Lakhs)							
PART - I							
Si. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
		Un-audited					Audited
<b>I</b>	<b>Income</b>						
	(a) Revenue From Operations	28.61	21.82	26.42	60.20	71.86	88.31
	(b) Other Income	2.46	2.48	2.86	7.02	5.89	10.44
	<b>Total Income from operations (Net)</b>	<b>31.07</b>	<b>24.30</b>	<b>29.28</b>	<b>67.22</b>	<b>77.75</b>	<b>98.75</b>
<b>II</b>	<b>Expenses</b>						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods	-	-	-	-	-	-
	Work-in-progress and Stock-in-trade	-	-	-	-	-	-
	(a) Purchases for sale	-	-	-	-	-	-
	(b) Employee benefits expense	10.29	10.11	10.03	30.07	30.37	41.50
	(c) Finance Costs	0.32	0.33	0.02	0.89	0.65	1.31
	(d) Depreciation and Amortisation expense	1.53	1.52	2.21	4.58	12.76	14.66
	(e) Other Expenses	26.47	20.12	28.49	57.48	65.74	82.83
	<b>Total Expenses</b>	<b>38.61</b>	<b>32.08</b>	<b>40.75</b>	<b>93.02</b>	<b>109.52</b>	<b>140.30</b>
<b>III</b>	<b>Profit/ (Loss) before Exceptional and Extraordinary Items and tax (I-II)</b>	<b>-7.54</b>	<b>-7.78</b>	<b>-11.47</b>	<b>-25.80</b>	<b>-31.77</b>	<b>-41.55</b>
<b>IV</b>	<b>Exceptional Items</b>	-	-	-	-	-	0.18
<b>V</b>	<b>Profit/ (Loss) before Extraordinary Items and tax (III-IV)</b>	<b>-7.54</b>	<b>-7.78</b>	<b>-11.47</b>	<b>-25.80</b>	<b>-31.77</b>	<b>-41.37</b>
<b>VI</b>	<b>Extraordinary Items</b>	-	-	-	-	-	-
<b>VII</b>	<b>Profit/ (Loss) before Tax (V-VI)</b>	<b>-7.54</b>	<b>-7.78</b>	<b>-11.47</b>	<b>-25.80</b>	<b>-31.77</b>	<b>-41.37</b>
<b>VIII</b>	<b>Tax Expense:</b>						
	(a) Current Tax Net of MAT Credit	-	-	-	-	-	2.96
	(b) Deferred Tax	-	-	-	-	-	-3.37
	Total Tax Expenses	-	-	-	-	-	-0.41
<b>IX</b>	<b>Profit/ (Loss) for the period ( VII-VIII)</b>	<b>-7.54</b>	<b>-7.78</b>	<b>-11.47</b>	<b>-25.80</b>	<b>-31.77</b>	<b>-40.96</b>
<b>X</b>	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified subsequently to Profit or Loss	-	-	-	-	-	-
	(ii) Items that will reclassified subsequently to Profit or Loss	-	-	-	-	-	-
	Remeasurement of the net defined benefit Liability / Assets	-	-	-	-	-	-
	Deferred relating to fair value changes	-	-	-	-	-	-
	(III) Change in the fair value of investments	1.24	-8.39	-0.48	-24.26	-2.12	2.23
	<b>Total other comprehensive Income, net of Income tax</b>	<b>1.24</b>	<b>-8.39</b>	<b>-0.48</b>	<b>-24.26</b>	<b>-2.12</b>	<b>2.23</b>
<b>XI</b>	<b>Total Comprehensive Income ( IX+X)</b>	<b>-6.30</b>	<b>-16.17</b>	<b>-11.95</b>	<b>-50.06</b>	<b>-33.89</b>	<b>-38.73</b>
<b>XII</b>	<b>Earnings Per Share (EPS)</b>						
	Basic	-0.25	-0.26	-0.38	-0.86	-1.06	-1.37
	Diluted	-0.25	-0.26	-0.38	-0.86	-1.06	-1.37

PART II							
Sl. No.	A. PARTICULARS OF SHARE HOLDING	Quarter ended			Nine months ended		Year ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
	<b>Public Share Holding</b>						
1	- No. of shares	924306	924306	927347	924306	927347	927347
	- Percentage of share holding	30.81	30.81	30.91	30.81	30.91	30.91
	<b>Promoter n Promoter Group Share Holding</b>						
2	a. Pledged./ Encumbered						
	- Number of Shares	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shares( as a % of the total Share holding of promoter group)	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shares( as a % of the total Share Capital of the Company)	Nil	Nil	Nil	Nil	Nil	Nil
	b. Non-Encumbered						
	- Number of Shares	2075694	2075694	2072653	2075694	2072653	2072653
	- Percentage of Shares( as a % of the total Share holding of promoter group)	100.00	100.00	100.00	100.00	100.00	100.00
	- Percentage of Shares( as a % of the total Share Capital of the Company)	69.19	69.19	69.09	69.19	69.09	69.09
3	Number of Equity Shares (Face Value of Rs. 10/- per share)	3000000	3000000	3000000	3000000	3000000	3000000



BNR UDYOG LIMITED  
Managing Director





# BNR UDYOG LIMITED

Regd. Off: 6-3-650, 218, 2nd Floor, Maheshwari Chambers, Somajiguda, Hyderabad-500 082, Telangana, India  
Tel: + 91- 40-2337 5791, 2337 5793 e-mail : info@bnrul.com website : www.bnrul.com CIN: L67120AP1994PLC018841

## Notes:


- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 12 /02/2020.
- 2 The Un-audited Financial Results for the Quarter and Nine Months ended 31/12/2019 have been reviewed by the Statutory Auditors in pursuance Regulation 33 of SEBI (LODR) Regulations,2015
- 3 The Statement has been prepared 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. Beginning 1st April,2018 the Company has for the first time adopted Ind AS with a transaction date of 1st April 2016.
- 4 With effect from 1st April,2019, the Company has adopted IND AS -116. The Company has to recognise lease liabilities and corresponding equivalent right-of-use assets. The application of IND AS-116 did not have any impact in the financial results of the Company.
- 5 Income tax /Deferred tax liabilities for the current period, if any, will be determined at the end of the year.
- 6 The figures of the previous year/periods have been re-grouped/re-classified, where ever necessary.
- 7 The Company have been identified in line with the Accounting Standard on Segment Reporting (Ind AS-108) Considering the organisation structure and the differential risk and return of these segments

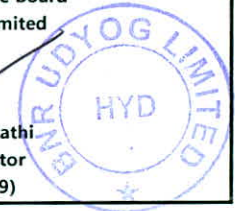
## SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED UNDER REGULATION 33 OF SEBI(LODR)REGULATIONS 2015

Sl. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
		Un-audited					Audited
<b>1</b>	<b>Segment Revenue</b>						
	a) Medical Transcription	0.02	0.07	-	0.09	6.53	5.17
	b) Financial Activities/Others	7.43	5.47	6.43	17.35	16.93	23.96
	c) Business Support Services	23.62	18.76	22.85	49.78	54.29	69.80
	<b>Total</b>	<b>31.07</b>	<b>24.30</b>	<b>29.28</b>	<b>67.22</b>	<b>77.75</b>	<b>98.93</b>
	Less: Inter segment revenue	-	-	-	-	-	-
	<b>Income from Operations</b>	<b>31.07</b>	<b>24.30</b>	<b>29.28</b>	<b>67.22</b>	<b>77.75</b>	<b>98.93</b>
<b>2</b>	<b>Segment Results</b>						
	a) Medical Transcription & Software Dev	-1.71	-0.99	-4.44	-5.89	-4.67	-7.72
	b) Financial Activities/Others	0.29	-2.88	-1.77	-4.37	-5.90	-6.00
	c) Business Support Services	-4.36	-2.32	-3.88	-10.71	-17.14	-21.24
	<b>Total</b>	<b>-5.78</b>	<b>-6.19</b>	<b>-10.09</b>	<b>-20.97</b>	<b>-27.71</b>	<b>-34.96</b>
	Less: 1) Interest	0.31	0.32	-	0.88	0.59	1.03
	2)Other Un-allocable Expenditure net off	-	-	-	-	-	-
	3) Unallocable Expenditure	1.45	1.27	1.38	3.95	3.47	5.38
	<b>Total Profit J(Loss) Before Tax</b>	<b>-7.54</b>	<b>-7.78</b>	<b>-11.47</b>	<b>-25.80</b>	<b>-31.77</b>	<b>-41.37</b>
<b>3</b>	<b>Capital Employed</b>						
	(Segment Assets-Segment Liabilities)						
	a) Segment - A	13.69	11.31	47.21	13.69	47.21	11.23
	b) Segment - B	339.19	348.75	359.51	339.19	359.51	380.18
	c) Segment - C	11.98	11.07	12.54	11.98	12.54	23.47
	<b>Total</b>	<b>364.86</b>	<b>371.13</b>	<b>419.26</b>	<b>364.86</b>	<b>419.26</b>	<b>414.88</b>

For and on behalf of the Board  
of BNR Udyog Limited

Place: Hyderabad  
Date: 12.02.2020

  
Kamal Narayan Rathi  
Managing Director  
(DIN: 00011549)





**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

To  
The Board of Directors  
BNR Udyog Limited,  
Hyderabad.

We have reviewed the accompanying statement of unaudited financial results of BNR Udyog Limited ("the Company") for the period ended **31<sup>st</sup> December, 2019**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 provide 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 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 Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Laxminiwas & Co**  
Chartered Accountants  
Firm Registration No: 011168S

**Prem Chander**  
Partner  
Membership No: 015987  
UDIN: **20015987AAAAAB4422**



Hyderabad  
12<sup>th</sup> February, 2020.



T: 040 2324 0700 / 900  
F: 040 4010 0860



[www.Lncofirm.com](http://www.Lncofirm.com)



**Laxminiwas & Co.**

Head Office: 6-3-569, 4th Floor, Above BMW Showroom,  
Opp. RTA Office Khairatabad, Hyderabad- 500 082, Telangana, India.