



# 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: 09.11.2020

Dear Sir/Madam,

**Sub:** Outcome of Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**Ref:** BNR 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 Monday, the 09<sup>th</sup> day of November, 2020 at 3.30 p.m. at the Registered Office of the Company situated at 6-3-650, 218, 2nd Floor, Maheshwari Chambers, Somajiguda, Hyderabad — 500082, Telangana the following were duly considered and approved by the Board:

- 1. Un-Audited Financial Result for the quarter ended 30.09.2020.**
- 2. Limited Review Report for the quarter ended 30.09.2020.**

The meeting of the Board of Directors concluded at 5.30 P.M (IST)

This is for the information and records of the Exchange.

Thanking you.

**Yours Faithfully,  
For BNR Udyog Limited,**

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



Encl: A/a



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## STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020

PART - I							(Rs. In Lakhs)
Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Un-audited					Audited
I	<b>Income</b>						
	(a) Revenue From Operations	51.97	15.58	21.82	67.55	31.60	81.19
	(b) Other Income	1.60	1.80	2.48	3.40	4.55	9.09
	<b>Total Income from operations (Net)</b>	<b>53.57</b>	<b>17.38</b>	<b>24.30</b>	<b>70.95</b>	<b>36.15</b>	<b>90.28</b>
II	<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	6.61	5.64	10.11	12.25	19.78	41.26
	(c) Finance Costs	0.22	0.39	0.33	0.61	0.58	1.11
	(d) Depreciation and Amortisation expense	1.28	1.25	1.52	2.53	3.05	6.16
	(e) Other Expenses	23.26	9.62	20.12	32.88	31.00	82.43
	<b>Total Expenses</b>	<b>31.37</b>	<b>16.90</b>	<b>32.08</b>	<b>48.27</b>	<b>54.41</b>	<b>130.96</b>
III	<b>Profit/ (Loss) before Exceptional and Extraordinary Items and tax (I-II)</b>	<b>22.20</b>	<b>0.48</b>	<b>-7.78</b>	<b>22.68</b>	<b>-18.26</b>	<b>-40.68</b>
IV	<b>Exceptional Items</b>	-	-	-	-	-	-
V	<b>Profit/ (Loss) before Extraordinary Items and tax (III-IV)</b>	<b>22.20</b>	<b>0.48</b>	<b>-7.78</b>	<b>22.68</b>	<b>-18.26</b>	<b>-40.68</b>
VI	<b>Extraordinary Items</b>	-	-	-	-	-	-
VII	<b>Profit/ (Loss) before Tax (V-VI)</b>	<b>22.20</b>	<b>0.48</b>	<b>-7.78</b>	<b>22.68</b>	<b>-18.26</b>	<b>-40.68</b>
VIII	<b>Tax Expense:</b>						
	(a) Current Tax Net of MAT Credit	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	17.07
	(c) Adjustment of tax relating to earlier periods	-	-	-	-	-	0.03
	<b>Total Tax Expenses</b>	-	-	-	-	-	17.10
IX	<b>Profit/ (Loss) for the period ( VII-VIII)</b>	<b>22.20</b>	<b>0.48</b>	<b>-7.78</b>	<b>22.68</b>	<b>-18.26</b>	<b>-23.58</b>
X	<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	4.04	15.25	-8.39	19.29	-25.50	-46.92
	<b>Total other comprehensive Income, net of Income tax</b>	<b>4.04</b>	<b>15.25</b>	<b>-8.39</b>	<b>19.29</b>	<b>-25.50</b>	<b>-46.92</b>
XI	<b>Total Comprehensive Income ( IX+X)</b>	<b>26.24</b>	<b>15.73</b>	<b>-16.17</b>	<b>41.97</b>	<b>-43.76</b>	<b>-70.50</b>
XII	<b>Earnings Per Share (EPS)</b>						
	Basic	0.74	0.02	-0.26	0.76	-0.61	-0.79
	Diluted	0.74	0.02	-0.26	0.76	-0.61	-0.79

## PART II

Sl. No.	A. PARTICULARS OF SHARE HOLDING	Quarter ended			Half year ended		Year ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
1	<b>Public Share Holding</b>						
	- No. of shares	924306	924306	924306	924306	924306	924306
	- Percentage of share holding	30.81	30.81	30.81	30.81	30.81	30.81
2	<b>Promoter n Promoter Group Share Holding</b>						
	<b>a. Pledged./ Encumbered</b>						
	- 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>b. Non-Encumbered</b>						
	- Number of Shares	2075694	2075694	2075694	2075694	2075694	2075694
	- 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	69.19	69.19	69.19	69.19
3	<b>Number of Equity Shares (Face Value of Rs. 10/- per share)</b>	<b>3000000</b>	<b>3000000</b>	<b>3000000</b>	<b>3000000</b>	<b>3000000</b>	<b>3000000</b>

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For BNR UDYOG LIMITED  
Managing Director





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BALANCE SHEET			
PARTICULARS	(Rs. In Lakhs)		
	AS AT 30.09.2020	AS AT 30.09.2019	AS AT 31.03.2020
	Un-Audited	Un-Audited	Audited
	Amount Rs.	Amount Rs.	Amount Rs.
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	28.45	29.20	30.23
Investment Property	75.84	76.33	145.47
Capital work-in-progress	-	-	-
Intangible assets	-	-	-
Financial Assets	-	-	-
Non Current Investments	73.57	74.99	69.49
Long term Loans and advances	0.20	0.20	7.20
Other financial assets	-	-	1.26
Deferred tax assets (net)	15.35	-	15.35
Other non-financial assets	1.26	1.25	-
Income tax assets (net)	-	-	-
<b>Total Non - Current Assets</b>	<b>194.67</b>	<b>181.97</b>	<b>269.00</b>
<b>Current assets</b>			
Inventories	-	-	-
Financial Assets			
Investments	37.88	102.88	62.88
Trade receivables	148.11	44.65	53.09
Cash and cash equivalents	44.22	10.84	8.30
Short term Loans and advances	17.86	17.73	18.02
Other financial assets	8.89	8.98	8.39
Other current assets	11.37	71.46	7.15
<b>Total Current Assets</b>	<b>268.33</b>	<b>256.54</b>	<b>157.83</b>
<b>Total Assets</b>	<b>463.00</b>	<b>438.51</b>	<b>426.83</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	300.00	300.00	300.00
Other equity / Reserves and Surplus	86.36	71.13	44.38
<b>Total equity</b>	<b>386.36</b>	<b>371.13</b>	<b>344.38</b>
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Financial Liabilities			
Long Term Borrowings	-	-	6.71
Provisions	-	-	-
Deferred tax liabilities (net)	-	1.71	-
Other Long Term Liabilities	-	-	-
<b>Total Non - Current Liabilities</b>	<b>-</b>	<b>1.71</b>	<b>6.71</b>
<b>Current liabilities</b>			
Financial Liabilities			
Borrowings			
Long - term Borrowings	5.08	8.27	
Short - term Borrowings	-	8.31	7.80
Trade payables	60.33	35.06	52.29
Other financial liabilities	10.87	13.41	15.06
Other current liabilities	0.36	0.62	0.59
Provisions	-	-	-
Income tax liabilities (net)	-	-	-
<b>Total Current Liabilities</b>	<b>76.64</b>	<b>65.67</b>	<b>75.74</b>
<b>Total Equity and Liabilities</b>	<b>463.00</b>	<b>438.51</b>	<b>426.83</b>

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For BNR UDYOG LIMITED

Managing Director





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CASH FLOW STATEMENT					
(Rs. In Lakhs)					
Particulars	For half year ended 30.09.2020		For half year ended 30.09.2019		For year ended 31.03.2020
<b>A. Cash Flow From Operating Activities</b>					
Net - Profit Before Tax And Extraordinary Items		22.68		-18.26	-40.69
Adjustment For					
Profit On Sale Of Investments		-7.67		-0.81	-3.48
Dividend Income		-0.04		-0.46	-0.94
Interest Income		-3.36		-4.09	-8.14
Depreciation		2.53		3.04	6.16
Interest Cost		0.59		0.57	1.12
Profit on sale of flat at Avatar My Homes		-27.36		-	-
		-		-1.75	-5.28
<b>Operating Profit Before Working Capital Changes</b>		<b>-12.63</b>		<b>-20.01</b>	<b>-45.97</b>
Adjustments for (increase) / decrease in operating assets:					
(Increase) / Decrease in Trade & Other Receivables		-95.02		32.25	23.81
(Increase) / Decrease in Short Term Loans and Advances		0.16		-0.10	-0.39
(Increase) / Decrease in Other Financial Assets		-0.01		1.92	1.22
(Increase) / Decrease in Other Current Assets		-4.22		-2.55	61.76
Adjustments for increase / (decrease) in operating liabilities:					
Increase / (Decrease) in Trade Payables		8.04		11.09	28.32
Increase / (Decrease) in Other current liabilities		-0.22		-0.20	-0.23
Increase / (Decrease) in Other financial liabilities		-4.19		1.04	2.68
		-95.46		43.45	117.17
<b>Cash Generated From Operations</b>		<b>-108.09</b>		<b>23.44</b>	<b>71.20</b>
Direct Taxes Paid		-		-	0.03
<b>Net Cash Flow From Operating Activities (A)</b>		<b>-108.09</b>		<b>23.44</b>	<b>71.23</b>
<b>B. Cash Flow From Investing Activities</b>					
Purchase Of Fixed Assets		-0.74		-	-4.14
Interest Received		2.86		1.84	7.18
Loans and Advances		-		-	-7.00
Security Deposits		7.00		-	-
Net Redemption / Purchase of Investment		47.88		-15.60	-
Investment sold during the year		97.00		-	11.15
Investment Property		-		-	-69.14
Dividend Received		0.04		0.46	0.94
<b>Net Cash Used In Investing Activities (B)</b>		<b>154.04</b>		<b>-13.30</b>	<b>-61.01</b>
<b>C. Cash Flow From Financing Activities</b>					
Increase / (Decrease) in Working Capital Borrowings		-7.80		-3.80	-4.31
Increase / (Decrease) in Long term Borrowings		-1.64		-1.49	-3.05
Interest Paid		-0.59		-0.57	-1.12
<b>Net Cash Used In Financing Activities (C)</b>		<b>-10.03</b>		<b>-5.86</b>	<b>-8.48</b>
<b>Net Increase/ (Decrease) In Cash And Cash Equivalents (A+B+C)</b>		<b>35.92</b>		<b>4.28</b>	<b>1.74</b>
<b>Opening Cash And Cash Equivalents</b>		<b>8.30</b>		<b>6.56</b>	<b>6.56</b>
<b>Closing Cash And Cash Equivalents</b>		<b>44.22</b>		<b>10.84</b>	<b>8.30</b>

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For BNR UDYOG LIMITED

Managing Director





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## Notes:

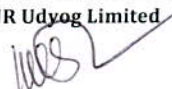
- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 09 /11/2020.
- 2 The Un-audited Financial Results for the Quarter and half year ended 30/09/2020 have been reviewed by the Statutory Auditors in pursuance Regulation 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,2017 the Company has for the first time adopted Ind AS with a transaction date of 1st April 2016.
- 4 The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's Circular dated 5th July, Ind AS and Schedule III ( Division II) to the Companies Act,2013 applicable to Companies that are required to comply with Ind AS.
- 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 (Rs. In Lakhs)

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Un-audited					Audited
<b>1</b>	<b>Segment Revenue</b>						
	a) Medical Transcription	-	-	0.07	-	0.07	-
	b) Financial Activities/Others	32.53	10.70	5.47	43.24	9.92	21.86
	c) Business Support Services	21.04	6.68	18.76	27.71	26.16	68.42
	<b>Total</b>	<b>53.57</b>	<b>17.38</b>	<b>24.30</b>	<b>70.95</b>	<b>36.15</b>	<b>90.28</b>
	Less: Inter segment revenue	-	-	-	-	-	-
	Income from Operations	53.57	17.38	24.30	70.95	36.15	90.28
<b>2</b>	<b>Segment Results</b>						
	a) Medical Transcription	-0.45	-0.45	-0.99	-0.90	-3.52	-9.75
	b) Financial Activities/Others	26.00	6.70	-2.88	32.70	-5.16	-7.37
	c) Business Support Services	-1.88	-4.20	-2.32	-6.08	-6.51	-16.33
	<b>Total</b>	<b>23.67</b>	<b>2.05</b>	<b>-6.19</b>	<b>25.72</b>	<b>-15.19</b>	<b>-33.45</b>
	Less: 1) Interest	0.21	0.39	0.32	0.60	0.57	1.10
	2)Other Un-allocable Expenditure net off	-	-	-	-	-	-
	3) Unallocable Expenditure	1.26	1.18	1.27	2.44	2.50	6.13
	<b>Total Profit / (Loss) Before Tax</b>	<b>22.20</b>	<b>0.48</b>	<b>-7.78</b>	<b>22.68</b>	<b>-18.26</b>	<b>-40.68</b>
<b>3</b>	<b>Capital Employed</b>						
	(Segment Assets-Segment Liabilities)						
	a) Segment - A	10.37	10.33	11.31	10.37	11.31	10.37
	b) Segment - B	281.77	330.28	348.75	281.77	348.75	320.72
	c) Segment - C	94.22	19.51	11.07	94.22	11.07	13.29
	<b>Total</b>	<b>386.36</b>	<b>360.12</b>	<b>371.13</b>	<b>386.36</b>	<b>371.13</b>	<b>344.38</b>

For and on behalf of the Board  
of BNR Udyog Limited

Place: Hyderabad  
Date: 09.11.2020

  
Kamal Narayan Rathi  
Managing Director  
(DIN: 00011549)



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

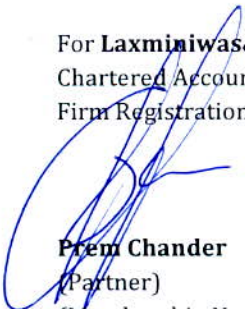
To  
The Board of Directors  
BNR Udyog Limited  
Hyderabad.

We have reviewed the accompanying statement of unaudited financial results of **BNR Udyog Limited** ("the Company") for the Quarter **30<sup>th</sup> September 2020** ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 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 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting policies generally accepted in India, 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: 20015987AAAABE7009

Hyderabad  
9<sup>th</sup> November 2020



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**Laxminiwas & Co.**

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