



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: 08.02.2021

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: 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 08th day of February, 2021 at 03.30P.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:

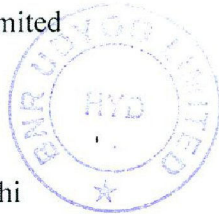
1. Un-audited Financial Results of the Company as per IndAS for the quarter ended December 31, 2020.
2. Limited review report of Auditors thereon.

The meeting of Board of Directors concluded at 4.30 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)

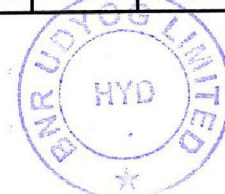
Encl: as above.

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

| PART - I | | (Rs. In Lakhs) | | | | | |
|----------|---|----------------|--------------|--------------|-------------------|---------------|---------------|
| Sl. No. | Particulars | Quarter ended | | | Nine months ended | | Year ended |
| | | 31.12.2020 | 30.09.2020 | 31.12.2019 | 31.12.2020 | 31.12.2019 | |
| | | Un-audited | | | | | Audited |
| I | Income | | | | | | |
| | (a) Revenue From Operations | 17.51 | 51.97 | 28.61 | 85.06 | 60.20 | 81.19 |
| | (b) Other Income | 1.44 | 1.60 | 2.46 | 4.84 | 7.02 | 9.09 |
| | Total Income from operations (Net) | 18.95 | 53.57 | 31.07 | 89.90 | 67.22 | 90.28 |
| II | Expenses | | | | | | |
| | 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 | 8.20 | 6.61 | 10.29 | 20.45 | 30.07 | 41.26 |
| | (c) Finance Costs | 0.18 | 0.22 | 0.32 | 0.79 | 0.89 | 1.11 |
| | (d) Depreciation and Amortisation expense | 1.28 | 1.28 | 1.53 | 3.81 | 4.58 | 6.16 |
| | (e) Other Expenses | 8.50 | 23.26 | 26.47 | 41.38 | 57.48 | 82.43 |
| | Total Expenses | 18.16 | 31.37 | 38.61 | 66.43 | 93.02 | 130.96 |
| III | Profit/ (Loss) before Exceptional and Extraordinary Items and tax (I-II) | 0.79 | 22.20 | -7.54 | 23.47 | -25.80 | -40.68 |
| IV | Exceptional Items | - | - | - | - | - | - |
| V | Profit/ (Loss) before Extraordinary Items and tax (III-IV) | 0.79 | 22.20 | -7.54 | 23.47 | -25.80 | -40.68 |
| VI | Extraordinary Items | - | - | - | - | - | - |
| VII | Profit/ (Loss) before Tax (V-VI) | 0.79 | 22.20 | -7.54 | 23.47 | -25.80 | -40.68 |
| VIII | Tax Expense: | | | | | | |
| | (a) Current Tax Net of MAT Credit | - | - | - | - | - | - |
| | (b) Deferred Tax | - | - | - | - | - | 17.07 |
| | (c) Adjustment of tax relating to earlier periods | - | - | - | - | - | 0.03 |
| | Total Tax Expenses | - | - | - | - | - | 17.10 |
| IX | Profit/ (Loss) for the period (VII-VIII) | 0.79 | 22.20 | -7.54 | 23.47 | -25.80 | -23.58 |
| X | Other Comprehensive Income | | | | | | |
| | (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 | 15.19 | 4.04 | 1.24 | 34.47 | -24.26 | -46.92 |
| | Total other comprehensive Income, net of Income tax | 15.19 | 4.04 | 1.24 | 34.47 | -24.26 | -46.92 |
| XI | Total Comprehensive Income (IX+X) | 15.98 | 26.24 | -6.30 | 57.94 | -50.06 | -70.50 |
| XII | Earnings Per Share (EPS) | | | | | | |
| | Basic | 0.03 | 0.74 | -0.25 | 0.78 | -0.86 | -0.79 |
| | Diluted | 0.03 | 0.74 | -0.25 | 0.78 | -0.86 | -0.79 |

| PART II | | Quarter ended | | | Nine months ended | | Year ended |
|---------|--|----------------|----------------|----------------|-------------------|----------------|----------------|
| Sl. No. | A. PARTICULARS OF SHARE HOLDING | 31.12.2020 | 30.09.2020 | 31.12.2019 | 31.12.2020 | 31.12.2019 | 31.03.2020 |
| 1 | Public Share Holding | | | | | | |
| | - No. of shares | 851098 | 924306 | 924306 | 851098 | 924306 | 924306 |
| | - Percentage of share holding | 28.37 | 30.81 | 30.81 | 28.37 | 30.81 | 30.81 |
| 2 | Promoter n Promoter Group Share Holding | | | | | | |
| | 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 | 2148902 | 2075694 | 2075694 | 2148902 | 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) | 71.63 | 69.19 | 69.19 | 71.63 | 69.19 | 69.19 |
| 3 | Number of Equity Shares (Face Value of Rs. 10/- per share) | 3000000 | 3000000 | 3000000 | 3000000 | 3000000 | 3000000 |

For BNR UDYOG LIMITED
Managing Director



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Notes:

- 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 08 /02/2021.
- The Un-audited Financial Results for the Quarter and Nine Months ended 31/12/2020 have been reviewed by the Statutory Auditors in pursuance Regulation 33 of SEBI (LODR) Regulations,2015
- 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.
- 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.
- Income tax / Deferred tax liabilities for the current period, if any, will be determined at the end of the year.
- The figures of the previous year/periods have been re-grouped/re-classified, where ever necessary.
- 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

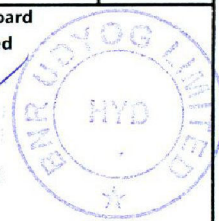
SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED UNDER REGULATION 33 OF SEBI(LODR)REGULATIONS 2015

| Sl. No. | Particulars | Quarter ended | | | Nine months ended | | Year ended |
|----------|--|---------------|---------------|---------------|-------------------|---------------|---------------|
| | | 31.12.2020 | 30.09.2020 | 31.12.2019 | 31.12.2020 | 31.12.2019 | 31.03.2020 |
| | | Un-audited | | | | | Audited |
| 1 | Segment Revenue | | | | | | |
| | a) Medical Transcription | - | - | 0.02 | - | 0.09 | - |
| | b) Financial Activities/Others | 15.79 | 32.53 | 7.43 | 59.02 | 17.35 | 21.86 |
| | c) Business Support Services | 3.16 | 21.04 | 23.62 | 30.88 | 49.78 | 68.42 |
| | Total | 18.95 | 53.57 | 31.07 | 89.90 | 67.22 | 90.28 |
| | Less: Inter segment revenue | - | - | - | - | - | - |
| | Income from Operations | 18.95 | 53.57 | 31.07 | 89.90 | 67.22 | 90.28 |
| 2 | Segment Results | | | | | | |
| | a) Medical Transcription & Software Dev | -0.45 | -0.45 | -1.71 | -1.35 | -5.89 | -9.75 |
| | b) Financial Activities/Others | 8.72 | 26.00 | 0.29 | 41.42 | -4.37 | -7.37 |
| | c) Business Support Services | -6.09 | -1.88 | -4.36 | -12.19 | -10.71 | -16.33 |
| | Total | 2.18 | 23.67 | -5.78 | 27.88 | -20.97 | -33.45 |
| | Less: 1) Interest | 0.18 | 0.21 | 0.31 | 0.78 | 0.88 | 1.10 |
| | 2)Other Un-allocable Expenditure net off | - | - | - | - | - | - |
| | 3) Unallocable Expenditure | 1.21 | 1.26 | 1.45 | 3.63 | 3.95 | 6.13 |
| | Total Profit / (Loss) Before Tax | 0.79 | 22.20 | -7.54 | 23.47 | -25.80 | -40.68 |
| 3 | Capital Employed | | | | | | |
| | (Segment Assets-Segment Liabilities) | | | | | | |
| | a) Segment - A | 9.97 | 10.37 | 13.69 | 9.97 | 13.69 | 10.37 |
| | b) Segment - B | 375.67 | 281.77 | 339.19 | 375.67 | 339.19 | 320.72 |
| | c) Segment - C | 16.69 | 94.22 | 11.98 | 16.69 | 11.98 | 13.29 |
| | Total | 402.33 | 386.36 | 364.86 | 402.33 | 364.86 | 344.38 |

For and on behalf of the Board
of BNR Udyog Limited

Place: Hyderabad
Date: 08.02.2021

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 Quarter ended **31st December, 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 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 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 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



Vijay Singh
Partner
Membership No: 221671



UDIN: **21221671AAAAFR5295**

Hyderabad
08th February, 2021.



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