

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

Date: 12.02.2022

Dear Sir/Madam,

**Sub:** Outcome of Board Meeting under Regulation 30 and 33 of SEBI (Listing and Disclosure Requirements) Regulations, 2015

**Unit: BNR Udyog Limited (Scrip code: 530809)**

With reference to the subject cited, this is to inform the Exchange that at the Board meeting of M/s. BNR Udyog Limited held on Saturday, the 12<sup>th</sup> day of February, 2022 at 3.30 p.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 for the quarter and Nine Months ended 31.12.2021.
2. Limited Review Report for the quarter and Nine Months ended 31.12.2021.

The meeting 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,

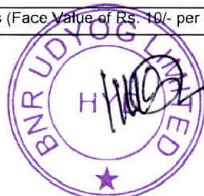


Kamal Narayan Rathi  
Managing Director  
(DIN: 00011549)



Encl.as above

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31-12-2021							
PART - I							
Sl. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Income						
	Revenue from operations	24.57	35.59	17.51	118.66	85.06	162.56
	Other income	0.49	0.52	1.44	2.42	4.84	6.34
	Total income	25.06	36.11	18.95	121.08	89.90	168.90
II	Expenses						
	Employee benefits expense	10.77	9.55	8.20	30.46	20.45	31.52
	Finance costs	0.90	0.04	0.18	1.03	0.79	0.89
	Depreciation and amortization expense	1.16	1.15	1.28	3.48	3.81	5.08
	Other expenses	14.19	13.50	8.50	41.96	41.38	81.37
	Total expense	27.02	24.24	18.16	76.93	66.43	118.86
III	Profit/(loss) before exceptional items and tax from continuing operations	(1.96)	11.88	0.79	44.15	23.47	50.04
IV	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
V	Profit/(loss) before tax from continuing operations	(1.96)	11.88	0.79	44.15	23.47	50.04
VI	(1) Current tax						
	Provision of tax	0.00	0.00	0.00	0.00	0.00	(6.83)
	Less: MAT Credit	0.00	0.00	0.00	0.00	0.00	3.34
	(2) Adjustment of tax relating to earlier periods	0.00	0.00	0.00	0.00	0.00	0.00
	(3) Deferred tax	0.00	0.00	0.00	0.00	0.00	(18.16)
	(4) Deferred Tax for earlier years	0.00	0.00	0.00	0.00	0.00	0.00
	(5) MAT Credit	0.00	0.00	0.00	0.00	0.00	0.00
VII	Income tax expense	0.00	0.00	0.00	0.00	0.00	(21.65)
VIII	Profit/(loss) for the year	(1.96)	11.88	0.79	44.15	23.47	28.39
IX	Other Comprehensive Income						
	(i) Items that will not be reclassified subsequently to profit or loss						
	Changes in fair value of Investment	(14.74)	(8.93)	15.19	2.64	34.47	30.55
	(ii) Items that will be reclassified subsequently to profit or loss						
	Deferred Relating to Fair value changes	0.00	0.00	0.00	0.00	0.00	0.00
X	Total other comprehensive income (Net of taxes)	(14.74)	(8.93)	15.19	2.64	34.47	30.55
XI	Total comprehensive income	(16.70)	2.94	15.98	46.79	57.94	58.94
	Earning per equity share						
	Basic earning per share	(0.07)	0.39	0.03	1.47	0.78	0.95
	Diluted earning per share	(0.07)	0.39	0.03	1.47	0.78	0.95
PART - II							
Sl. No.	A. Particulars of Shareholding	Quarter ended			Nine months ended		Year ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Public Shareholding						
	- No. of Shares	836304	836304	851098	836304	851098	841091
	- Percentage of Shareholding	27.88	27.88	28.37	27.88	28.37	28.04
2	Promoter n Promoter Group Shareholding						
	a. Pledged / Encumbered						
	- Number of Shares	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shares (as a % of the total Shareholding 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	2163696	2163696	2148902	2163696	2148902	2158909
	- Percentage of Shares (as a % of the total Shareholding 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)	72.12	72.12	71.63	72.12	71.63	71.96
3	Number of Equity Shares (Face Value of Rs. 10/- per Share)	3000000	3000000	3000000	3000000	3000000	3000000



For BNR UDYOG LIMITED

Managing Director

## Notes:

- 1 The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company 12/02/2022.
- 2 The Un-audited Financial Results for the Quarter ended 31/12/2021 have been reviewed by the Statutory Auditors in The SEBI (LODR) Regulations, 2015.
- 3 The Statement has been prepared in accordance with the Companies ( Indian Accounting Standards) Rules, 2015 (Ind 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 transition 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 to comply with the requirements of SEBI's Circular dated 5th July, Ind AS and Schedule III ( Division II) to the Companies Companies that are required to comply with Ind AS.
- 5 The sales / services and profitability of the Company has not been impacted due to COVID 19. The Company has assets including receivables, propetty, plant & equipment and intangible assets and it is estimated that their is no effect on
- 6 Income Tax /Deferred Tax Liabilities for the current period, if any, will be determined at the end of the year.
- 7 The figures of the previous year/period have been re-grouped/re-classified, wherever necessary.
- 8 The Company has been identified in line with the Accounting Standard on Segment Reporting (Ind AS-108) considering 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	Rs. in Lakhs					
		Quarter ended			Nine months ended		Year ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Segment Revenue						
	a) Medical Transcription	0.00	0.00	0.00	0.00	0.00	0.00
	b) Financial Activities/Others	12.00	28.41	15.79	89.99	59.02	102.74
	c) Business Support Services	13.06	7.70	3.16	31.09	30.88	66.16
	Total	25.06	36.11	18.95	121.08	89.90	168.90
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Income from Operations	25.06	36.11	18.95	121.08	89.90	168.90
2	Segment Results						
	a) Medical Transcription & Software Development	0.00	0.00	(0.45)	0.00	(1.35)	(1.80)
	b) Financial Activities/Others	3.45	19.74	8.72	66.18	41.42	74.13
	c) Business Support Services	(2.64)	(6.26)	(6.09)	(16.30)	(12.19)	(15.37)
	Total	0.81	13.48	2.18	49.88	27.88	56.96
	Less: 1) Interest	0.04	0.03	0.18	0.17	0.78	0.87
	2) Other Un-allocable Expenditure net off	0.00	0.00	0.00	0.00	0.00	0.00
	3) Unallocable Expenditure	2.73	1.57	1.21	5.56	3.63	6.05
	Total Profit (Loss) before Tax	(1.96)	11.88	0.79	44.15	23.47	50.04
3	Capital Employed						
	(Segment Assets-Segment Liabilities)						
	a) Segment - A	0.00	0.00	9.97	0.00	9.97	9.87
	b) Segment - B	412.91	431.50	375.67	412.91	375.67	374.28
	c) Segment - C	37.20	35.32	16.69	37.20	16.69	19.18
	Total	450.11	466.82	402.33	450.11	402.33	403.33

Date: 12/02/2022  
Place: Hyderabad



for and on behalf of the Board  
BNR Udyog Limited



Kamal Narayan Rath  
Managing Director  
DIN: 00011549



## INDEPENDENT AUDITOR'S REVIEW REPORT ON INTERIM FINANCIAL RESULTS

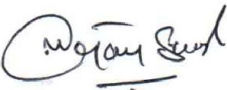
To  
The Board of Directors  
BNR Udyog Limited  
Hyderabad.

We have reviewed the accompanying statement of unaudited financial results of **BNR Udyog Limited** ("the Company") for the quarter **31<sup>st</sup> December 2021** and year to date results for the period 01<sup>st</sup> April 2021 to 31<sup>st</sup> December 2021. 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 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: **22221671ABMY441542**

Hyderabad  
12<sup>th</sup> February 2022



T: 040 2324 0700  
040 2324 0900



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



**Laxminiwas & Co.**

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Opp. RTA Office Khairatabad, Hyderabad 500082, Telangana, India.

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