



BNR UDYOG LIMITED

Regd. Off: 6-3-650, 218, 2nd Floor, Maheshwari Chambers, Somajiguda, Hyderabad-500 082. Telangana. India.
Tel: +91-40-23375791, 23375793 e-mail : info@bnrul.com website: www.bnrul.com CIN : L67120TG1994PLC018841

To,
The Manager
BSE Limited
P. J. Towers, Dalal Street
Mumbai-400001

Date: 13.02.2025

Dear Sir/Madam,

Unit: BNR Udyog Limited (BSE Scrip Code: 530809)

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

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)



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31st DEC., 2024							
PART - I							
Rs. in Lakhs							
Sl. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Income						
	Revenue from Operations	56.84	43.32	83.72	162.00	221.66	303.16
	Other Income	4.29	1.64	4.49	6.70	416.96	420.56
	Total Income	61.13	44.96	88.21	168.70	638.62	723.72
	Expenses						
II	Employee Benefits Expense	18.48	18.36	14.47	52.46	43.27	59.07
	Finance Cost	0.01	0.01	0.01	0.03	0.02	0.02
	Depreciation and Amortization Expense	2.92	2.92	1.84	8.81	5.54	7.99
	Other Expenses	21.61	16.46	51.98	62.76	107.94	148.06
	Total Expenses	43.02	37.75	68.30	124.06	156.77	215.14
III	Profit/(Loss) before exceptional items and Tax from continuing operations	18.11	7.21	19.91	44.64	481.85	508.58
IV	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
V	Profit/(Loss) before Tax from continuing operations	18.11	7.21	19.91	44.64	481.85	508.58
VI	Tax Expense:						
	a) Current Tax						
	Provision of Tax						(71.49)
	Less: MAT Credit						0.00
	b) Adjustment of Tax relating to earlier periods						(0.60)
	c) Deferred Tax						(5.55)
	d) Deferred Tax for earlier years						0.00
	e) MAT Credits						0.00
	f) MAT Credits Written Off						0.00
	Total Tax Expense	0.00	0.00	0.00	0.00	0.00	(77.64)
VII	Profit/(Loss) for the period	18.11	7.21	19.91	44.64	481.85	430.94
VIII	Other Comprehensive Income/(Loss)						
	a) Items that will not be reclassified subsequently to Profit or Loss						
	Changes in Fair Value of Investment	(84.39)	33.01	22.20	(62.96)	14.12	13.63
	b) 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
	Total Comprehensive Income/(Loss)	(84.39)	33.01	22.20	(62.96)	14.12	13.63
IX	Total Income Net of Taxes (inc. of Comprehensive Income/Loss)	(66.28)	40.22	42.11	(18.32)	495.97	444.57
X	Earning per equity share (Face Value Rs. 10 each)						
	Basic earning per share	0.60	0.24	0.66	1.49	16.06	14.36
	Diluted earning per share	0.60	0.24	0.66	1.49	16.06	14.36





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PART - II							
Sl. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Public Shareholding						
	- No.of Shares	856304	856304	836304	856304	836304	856304
	- Percentage of Shareholding	28.54	28.54	27.88	28.54	27.88	28.54
II	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	2143696	2143696	2163696	2143696	2163696	2143696
	- 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)	71.46	71.46	72.12	71.46	72.12	71.46
III	Number of Equity Shares (Face Value of Rs. 10/- per share)	3000000	3000000	3000000	3000000	3000000	3000000

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 13-02-2025.
2	The Un-audited Financial Results for the quarter & nine months ended 31-12-2024 have been reviewed by the Statutory Auditors in pursuance of Regulation 33 of SEBI (LODR) Regulations 2015.
3	The Statement has been prepared in 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 transition date of 1st April 2016.
4	With effect from 1st April, 2019, the Company has adopted IND AS - 116. The Company has to recognize lease liabilities and corresponding equivalent right-of-use assets. The application of INS 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	Results are also available on Website of the Company: www.bnrul.com.
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 the organisation structure and the differential risk and return of these segments.





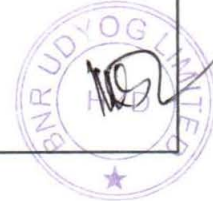
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SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED UNDER REGULATION 33 OF SEBI (LODR) REGULATIONS 2015							
Rs. in Lakhs							
Sl. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Segment Revenue						
	a) Financial Activities/Others	48.21	39.79	36.66	139.25	560.93	622.65
	b) Business Support Services	12.92	5.17	51.55	29.45	77.69	101.07
	Total	61.13	44.96	88.21	168.70	638.62	723.72
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Income from Operations	61.13	44.96	88.21	168.70	638.62	723.72
II	Segment Results						
	a) Financial Activities/Others	27.78	24.79	24.64	83.97	518.14	552.72
	b) Business Support Services	(8.13)	(15.60)	(2.96)	(34.13)	(31.88)	(37.28)
	Total	19.65	9.19	21.68	49.84	486.26	515.44
	Less: i) Interest	0.01	0.02	0.00	0.03	0.00	0.00
	ii) Other Un-allocable Expenditure net off	0.00	0.00	0.00	0.00	0.00	0.00
	iii) Un-allocable Expenditure	1.53	1.96	1.77	5.17	4.41	6.86
	Total Profit (Loss) before Tax	18.11	7.21	19.91	44.64	481.85	508.58
III	Capital Employed						
	(Segment Assets-Segment Liabilities)						
	a) Segment - A	970.28	1033.07	1034.56	970.28	1034.56	994.96
	b) Segment - B	34.82	38.32	40.26	34.82	40.26	28.47
	Total	1005.10	1071.39	1074.82	1005.10	1074.82	1023.43

for and on behalf of the Board
of BNR Udyog Limited

Kamal Narayan Rathi
Managing Director
DIN: 00011549



Date:13-02-2025
Place: Hyderabad



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 Standalone Unaudited Financial Results of **BNR Udyog Limited** ("the Company"), for the quarter and nine months ended December 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33, Regulation 52 and Regulation 54 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33, Regulation 52 and Regulation 54 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement 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 (ICAI). A review of interim financial information consists of making inquiries, primarily about the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as stated in the above paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33, Regulation 52 and Regulation 54 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as amended, 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


Neelesh Jain

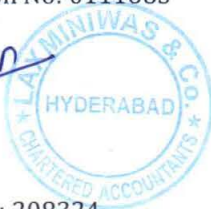
Partner

Membership No: 208324

UDIN: 25208324BMIVZY8529

Place: Hyderabad

Date: February 13, 2025



T: 040 2324 0700
040 2324 0900



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Laxminiwas & Co.

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- B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue qualified institutions placement etc. - **Not Applicable**
- C. Format for Disclosing Outstanding Default on Loans and Debt Securities - **Not Applicable**
- D. Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable**
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and Consolidated. separately) (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable.**

**Yours Faithfully,
For BNR Udyog Limited**

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



**Date: 13.02.2025
Place: Hyderabad**