

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.

Date: 13.02.2025

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

Dear Sir/ Madam,

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

Sub: Outcome of Board Meeting for the quarter ended 31.12.2024 under regulation 30 and 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.

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With reference to the subject cited, this is to inform the Exchange that the Board of Directors of **BNR** Udyog Limited at its meeting held on Thursday, the 13<sup>th</sup> day of February, 2025 at 04.00 P.M. at the registered office of the Company considered and approved the following:

- Un-audited Financial Results for the Quarter and nine months ended 31<sup>st</sup> December, 2024. (Enclosed as Annexure).
- 2. Limited Review Report for the Quarter and nine months ended 31st December, 2024. (Enclosed as Annexure).

The meeting concluded at 6:00 P.M.

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

Thanking you.

Yours Faithfully,

For BNR Udyog Limited 100

Kamal Narayan Rathi Managing Director (DIN- 00011549)

Encl. as above



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		PART - I					
						Rs	. in Lakhs
	Particulars	Quarter ended			Nine Mon	Year ended	
SI. No.		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
NU.	1	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	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
111	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
٧	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
Х	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					
SI.	Particulars	Quarter ended			Nine Months ended		Year ended
No.		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
1	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
11	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
111	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 rightuse 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								
~	Particulars		Quarter ended			Nine Months ended		
SI. No.		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	
140.		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited	
ı	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	
11	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	
111	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

Date:13-02-2025 Place: Hyderabad Kamal Narayan Rathi 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 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: 95208324BMIVZ48529

Place: Hyderabad

Date: February 13, 2025



www.Lncofirm.



Laxminiwas & Co.

Head Office: 6-3-569, 4th Floor, Above BMW Showroom, Opp. RTA Office Khairatabad, Hyderabad 500082, Telangana, India.