



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,

Date: 07.11.2024

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 30.09.2024 under regulation 30 and 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.

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 07th day of November, 2024 at 03.30 P.M. at the registered office of the Company considered and approved the following:

1. Un-audited Financial Results for the Quarter and half year ended 30th September, 2024. (Enclosed as Annexure).
2. Limited Review Report for the Quarter and half year ended 30th September, 2024. (Enclosed as Annexure).

The meeting concluded at 5:25 P.M.

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

Thanking you.

Yours Faithfully,
For BNR Udyog Limited



Sonal Agarwal
Company Secretary and Compliance Officer

Encl. as above



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF-YEAR ENDED 30th SEPT., 2024							
PART - I							
Rs. in Lakhs							
Sl. No.	Particulars	Quarter ended			Half-Year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Income						
	Revenue from Operations	43.32	61.84	95.75	105.16	137.94	303.16
	Other Income	1.64	0.77	4.28	2.41	412.47	420.56
	Total Income	44.96	62.61	100.03	107.57	550.41	723.72
	Expenses						
II	Employee Benefits Expense	18.36	15.62	13.92	33.98	28.80	59.07
	Finance Cost	0.01	0.01	0.00	0.02	0.01	0.02
	Depreciation and Amortization Expense	2.92	2.97	1.85	5.89	3.70	7.99
	Other Expenses	16.46	24.69	31.42	41.15	55.96	148.06
	Total Expenses	37.75	43.29	47.19	81.04	88.47	215.14
III	Profit/(Loss) before exceptional items and Tax from continuing operations	7.21	19.32	52.84	26.53	461.94	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	7.21	19.32	52.84	26.53	461.94	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	7.21	19.32	52.84	26.53	461.94	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	33.01	(11.58)	(45.98)	21.43	(8.08)	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)	33.01	(11.58)	(45.98)	21.43	(8.08)	13.63
IX	Total Income Net of Taxes (inc. of Comprehensive Income/Loss)	40.22	7.74	6.86	47.96	453.86	444.57
X	Earning per equity share						
	Basic earning per share	0.24	0.64	1.76	0.88	15.40	14.36
	Diluted earning per share	0.24	0.64	1.76	0.88	15.40	14.36





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PART - II							
Sl. No.	Particulars	Quarter ended			Half-Year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	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 07-11-2024.						
2	The Un-audited Financial Results for the quarter & half-year ended 30-09-2024 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 IND 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			Half-Year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Segment Revenue						
	a) Financial Activities/Others	39.79	51.25	88.58	91.04	524.27	622.65
	b) Business Support Services	5.17	11.36	11.45	16.53	26.14	101.07
	Total	44.96	62.61	100.03	107.57	550.41	723.72
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Income from Operations	44.96	62.61	100.03	107.57	550.41	723.72
II	Segment Results						
	a) Financial Activities/Others	24.79	31.40	72.32	56.19	493.50	552.72
	b) Business Support Services	(15.60)	(10.40)	(18.13)	(26.00)	(28.92)	(37.28)
	Total	9.19	21.00	54.19	30.19	464.58	515.44
	Less: i) Interest	0.02	0.00	0.00	0.02	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	1.96	1.68	1.35	3.64	2.64	6.86
	Total Profit (Loss) before Tax	7.21	19.32	52.84	26.53	461.94	508.58
III	Capital Employed						
	(Segment Assets-Segment Liabilities)						
	a) Segment - A	1033.07	992.84	995.23	1033.07	995.23	994.96
	b) Segment - B	38.32	38.33	37.48	38.32	37.48	28.47
	Total	1071.39	1031.17	1032.71	1071.39	1032.71	1023.43



for and on behalf of the Board
of BNR Udyog Limited


Kamal Narayan Rathi
Managing Director
DIN: 00011549

Date:07-11-2024
Place: Hyderabad



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BALANCE SHEET AS AT 30TH SEPTEMBER, 2024			
Particulars	Rs. In Lakhs		
	As at 30/09/2024 Un-audited	As at 30/09/2023 Un-audited	As at 31/03/2024 Audited
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment	73.32	41.45	78.58
(b) Investment Property	181.01	181.01	181.01
(c) Financial Assets			
(i) Non-Current Investments	472.17	430.84	469.91
(ii) Loans	0.96	0.96	0.96
(d) Deferred Tax Assets (net)	-	-	-
Total Non - Current Assets	727.46	654.26	730.46
Current Assets			
(a) Financial Assets			
(i) Trade Receivables	55.69	23.05	43.69
(ii) Cash and Cash Equivalents	231.91	169.00	281.19
(iii) Bank Balance other than above	20.00	120.00	20.00
(iv) Loans	66.04	77.36	2.48
(v) Other Financial Assets	23.87	3.38	11.03
(b) Other Current Assets	28.13	49.58	84.55
Total Current Assets	425.65	442.37	442.94
Total Assets	1153.10	1096.63	1173.40
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	300.00	300.00	300.00
(b) Other Equity	771.39	732.71	723.42
Total Equity	1071.39	1032.71	1023.42
LIABILITIES			
Non-Current Liabilities			
Long Term Borrowings			
Deferr Tax Liabilities (Net)	12.13	6.58	12.13
Total Non-Current Liabilities	12.13	6.58	12.13
Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables			
(a) Payables to MSME	---	---	---
(a) Payables to Others	58.81	30.62	56.96
(ii) Other Financial Liabilities	2.01	1.76	74.14
(b) Other Current Liabilities	8.77	24.96	6.75
Total Current Liabilities	69.59	57.34	137.85
Total Equity and Liabilities	1153.10	1096.63	1173.40
for and on behalf of the Board of BNR Udyog Limited			
Kamal Narayan Rathi Managing Director DIN: 00011549			
Date:07-11-2024 Place: Hyderabad			



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CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED 30TH SEPT., 2024					Rs. In Lakhs	
Particulars	For the half-year ended		For the half-year ended		For the year ended	
	30th Sept., 2024		30th Sept., 2023		31st Mar., 2024	
	Un-audited		Un-audited		Audited	
A. Cash Flow From Operating Activities						
Net - Profit Before Tax And Extraordinary Items		26.53		461.94		508.58
Adjustment For						
Depreciation	5.89		3.70		7.99	
Finance Cost	0.02		0.01		0.02	
Profit on sale of Investment Property			(404.60)		(404.60)	
Profit on sale of Investments (Shares)	(82.04)		(106.52)		(190.46)	
Dividend Income	(0.87)		(0.55)		(0.82)	
Interest Income	(1.53)	(78.53)	(7.31)	(515.28)	(15.14)	(603.02)
Operating Profit Before Working Capital Changes		(51.99)		(53.34)		(94.43)
Adjustments for (Increase)/Decrease in operating assets:						
(Increase)/ Decrease in Trade & Other Receivables	(12.00)		22.50		1.86	
(Increase)/ Decrease in Fixed Deposits with Banks						
(Increase)/ Decrease in Other Financial Assets	(12.84)		(97.06)		(4.71)	
(Increase)/ Decrease in Other Current Assets	56.42		(52.94)		20.46	
(Increase)/ Decrease in Investment						
(Increase)/ Decrease in Short Term Loans and Advances	(63.57)		0.46		75.34	
Adjustments for Increase/(Decrease) in operating liabilities:						
Increase/ (Decrease) in Trade Payables	1.85		(1.65)		24.69	
Increase/ (Decrease) in Other Current Liabilities	2.02		19.65		1.44	
Increase/ (Decrease) in Short Term Borrowing						
Increase/ (Decrease) in Other Financial Liabilities	(72.13)	(100.25)	(24.67)	(133.70)	(24.38)	94.71
Cash Generated From Operations		(152.24)		(187.04)		0.28
Direct Taxes (Paid)/Refund received		0.00		36.29		72.09
Net Cash Flow From Operating Activities (A)		(152.24)		(150.75)		(71.81)
B. Cash Flow From Investing Activities						
Purchase Of Fixed Assets	(0.63)		(2.60)		(44.03)	
Proceeds from sale of Fixed Assets						
Proceeds from sale of Investments			404.60		404.60	
Capital Advance						
Interest Received	1.53		7.31		15.14	
Loans and Advances						
Dividend Received	0.87		0.55		0.82	
Increase in Investment Property			(88.38)		(88.37)	
Redemption of Fixed Deposits						
Net Proceeds on Investment (Shares)	101.21		(203.46)		(136.88)	
Net Cash Used In Investing Activities (B)		102.98		118.03		151.29
C. Cash Flow From Financing Activities						
Dividend paid						
B. Cash Flow From Financing Activities						
Increase / (Decrease) Long Term Borrowings						
Increase / (Decrease) Bank Overdraft						
Finance Charges Paid	(0.02)		(0.01)		(0.02)	
Dividend Paid						
		(0.02)		(0.01)		(0.02)
Net Cash Used In Financing Activities (C)		(0.02)		(0.01)		(0.02)
Net Increase/ (Decrease) In Cash And Cash Equivalents (A+B+C)		(49.28)		(32.73)		79.46
Opening Cash And Cash Equivalents		281.19		201.73		201.73
Closing Cash And Cash Equivalents		231.91		169.00		281.19

Date:07-11-2024
Place: Hyderabad



for and on behalf of the Board
of BNR Udyog Limited

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 unaudited financial results of **BNR Udyog Limited** ("the Company") for the period ended **30th September 2024** and year to date results for the period **01st April 2024 to 30th September 2024** ("the statement"). The 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 provides 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 Indian Accounting Standards and other recognized accounting practices and 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

Place: Hyderabad
Date: 07-11-2024



UDIN: 24015987BKFSRC9379



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