



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

BSE Ltd.,
Listing compliance,
PJ Towers, Dalal Street,
Mumbai 400 001

Date 24.01.2018

Dear sir,

Sub: Discrepancies in Financial Result (Segment result) for the
quarter ended September 2017
Ref: BNR Udyog Limited (Scrip Code: 530809) - reg

With reference to your intimation regarding discrepancy in profit before tax not tallying with the segment results , required to rectify and submit revised results. We would like to inform you that we have considered the Comprehensive Income or loss, due to that segment result are not tallying with the profit before tax.

As advised by you we are attaching herewith the revised segment result and complete set.

This is for your information and records of the Exchange.

Please acknowledge.

Thanking you,

Yours faithfully
For BNR UDYOG LIMITED

MANAGING DIRECTOR





BNR UDYOG LIMITED

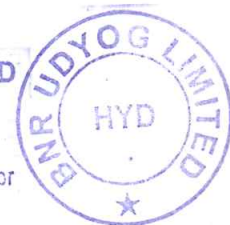
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STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017						
PART - I						
(Rs. In Lakhs)						
Sl. No.	Particulars	Quarter ended			Half year ended	
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016
		Un-audited			Un-audited	
I	Income					
	(a) Revenue From Operations	28.75	73.36	43.40	102.11	110.98
	(b) Other Income	3.24	2.67	3.06	5.90	6.40
	Total Income from operations (Net)	31.99	76.03	46.46	108.01	117.38
II	Expenses					
	(a) Purchases for sale	-	-	-	-	-
	(b) Employee benefits expense	10.71	11.45	12.34	22.16	25.00
	(c) Finance Costs	-	0.53	0.26	0.53	0.62
	(d) Depreciation and Amortisation expense	5.32	5.33	5.33	10.65	10.66
	(e) Other Expenses	7.53	48.98	24.08	56.50	60.59
	Total Expenses	23.56	66.29	42.01	89.84	96.87
III	Profit/ (Loss) before Exceptional and Extraordinary Items and tax (I-II)	8.43	9.74	4.45	18.17	20.51
IV	Tax Expense:					
	Total Tax Expenses	-	-	-	-	-
V	Profit/ (Loss) for the period (VII-VIII)	8.43	9.74	4.45	18.17	20.51
VI	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	-	-	0.04	-	0.07
	Remeasurement of the net defined benefit Liability / Assets	-2.08	3.42	-4.69	1.33	1.65
	Total other comprehensive Income, net of Income tax	-2.08	3.42	-4.65	1.33	1.72
VII	Total Comprehensive Income (IX+X)	6.35	13.16	-0.20	19.50	22.23
VIII	Earnings Per Share (EPS)					
	Basic	0.28	0.32	0.15	0.61	0.68
	Diluted	0.28	0.32	0.15	0.61	0.68

PART II						
Sl. No.	A. PARTICULARS OF SHARE HOLDING	Quarter ended			Half year ended	
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016
1	Public Share Holding					
	- No.of shares	912159	863648	863308	912159	863308
	- Percentage of share holding	30.41	28.79	28.78	30.41	28.78
2	Promoter n Promoter Group Share Holding					
	a. Pledged./ Encumbered					
	- Number of Shares	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shares(as a % of the total Share holding of promoter group)		Nil	Nil	Nil	Nil
	- Percentage of Shares(as a % of the total Share Capital of the Company)	Nil	Nil	Nil	Nil	Nil
	b. Non-Encumbered					
	- Number of Shares	2087841	2136352	2136692	2087841	2136692
	- Percentage of Shares(as a % of the total Share holding of promoter group)	100.00	100.00	100.00	100.00	100.00
	- Percentage of Shares(as a % of the total Share Capital of the Company)	69.59	71.21	71.22	69.59	71.22
3	Number of Equity Shares (Face Value of Rs. 10/- per share)	3000000	3000000	3000000	3000000	3000000

For BNR UDYOG LIMITED

Managing Director

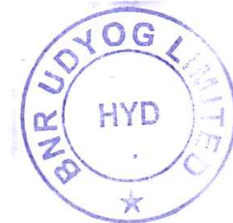


BALANCE SHEET AS AT 30.09.2017	
PARTICULARS	30.09.2017
	Rs. in Lakhs
ASSETS	
Non-current assets	
Property, plant and equipment	40.38
Investment in Property	75.03
Capital work-in-progress	-
Intangible assets	-
Financial Assets	
Investments	117.11
Loans	4.81
Other financial assets	-
Deferred tax assets (net)	-
Other non-current assets	-
Income tax assets (net)	-
Total Non - Current Assets	237.33
Current assets	
Inventories	-
Financial Assets	
Investments	79.06
Trade receivables	83.49
Cash and cash equivalents	29.72
Loans	52.02
Other financial assets	0.31
Other current assets	29.77
Total Current Assets	274.37
Total Assets	511.70
EQUITY AND LIABILITIES	
Equity	
Equity share capital	300.00
Other equity / Reserves and Surplus	177.01
Total equity	477.01
LIABILITIES	
Non-current liabilities	
Financial Liabilities	
Borrowings	-
Deferred tax liabilities (net)	7.56
Other Long Term Liabilities	-
Total Non - Current Liabilities	7.56
Current liabilities	
Financial Liabilities	
Trade payables	19.96
Other financial liabilities	6.68
Other current liabilities	0.49
Total Current Liabilities	27.13
Total Equity and Liabilities	511.70

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 05/12/2017.
- The Un-audited Financial Results for the Quarter ended 30/09/2017 have been reviewed by the Statutory Auditors in pursuance Regulation 33 of SEBI (LODR) Regulations, 2015

For BNR UDYOG LIMITED


 Managing Director




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- 3 The Statement has been prepared accordance with the Companies (Indian Accounting Standards) Rules, 2015 (In 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.
- 4 The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's Circular dated 5th July, Ind AS and Schedule III (Division II) to the Companies Act,2013 applicable to Companies that are required to comply with Ind AS.
- 5 The Ind AS compliant corresponding figures in the previous year have not been subjected to review/audit. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 6 The Statement does not include Ind AS compliant results for the previous year ended 31st March,2017 as the same is not mandatory as per SEBI's circular dated 5th July,2016.
- 7 Income tax /Deferred tax liabilities for the current period, if any, will be determined at the end of the year.
- 8 The figures of the previous year/periods have been re-grouped/re-classified, whenever necessary.
- 9 Investment properties amounting to Rs.75.03 Lakhs is carried at cost which are subjected to revaluation as per IndAS at the year end.

10 The Company have been identified in line with the Accounting Standard on Segment Reporting (AS-17) 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

Si. No.	Particulars	Quarter ended			Half year ended	
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016
		Un-audited			Un-audited	
1	Segment Revenue					
	a) Medical Transcription	9.15	2.48	14.50	11.63	33.91
	b) Financial Activities/Others	20.22	9.38	5.37	29.59	12.17
	c) Business Support Services	2.62	64.17	26.59	66.79	71.30
	Total	31.99	76.03	46.46	108.01	117.38
	Less: Inter segment revenue	-	-	-	-	-
	Income from Operations	31.99	76.03	46.46	108.01	117.38
2	Segment Results					
	a) Medical Transcription & Software Dev	0.26	-2.51	3.52	-2.26	13.62
	b) Financial Activities/Others	12.05	1.11	-2.89	13.17	-3.83
	c) Business Support Services	-2.52	12.62	4.99	10.10	13.00
	Total	9.79	11.22	5.62	21.01	22.79
	Less: 1) Interest	-	0.45	0.22	0.45	0.57
	2)Other Un-allocable Expenditure net off	-	-	-	-	-
	3) Unallocable Expenditure	1.36	1.03	0.95	2.39	1.71
	Total Profit J(Loss) Before Tax	8.43	9.74	4.45	18.17	20.51
3	Capital Employed					
	(Segment Assets-Segment Liabilities)					
	a) Segment - A	46.05	15.04	45.88	46.05	45.88
	b) Segment - B	277.22	435.46	425.04	277.22	425.04
	c) Segment - C	153.74	16.76	75.34	153.74	75.34
	Total	477.01	467.26	546.26	477.01	546.26

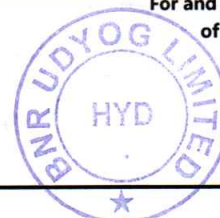
11 The reconciliation of net profit for quarter 30th September, 2016 reported as per Indian GAAP to total comprehensive income as per Ind AS as disclosed below

Reconciliation of Profit and loss as previously reported under Indian GAAP and Ind-AS

Particulars	Quarter ended		Half year ended
	30.09.2016	30.06.2016	30.09.2016
Net Profit as per Indian GAAP	3.91	14.32	18.23
Add / (less)			
Increase in profit of shares due to fair value valuation	0.58	1.78	2.35
Remeasurement of the net defined benefit liability / assets	-0.04	-0.04	-0.07
Profit before Other Comprehensive Income	4.45	16.06	20.51
Remeasurement of the net defined benefit liability / assets	0.04	0.04	0.07
Change in the fair value investments	-4.69	6.33	1.65
Net Profit as per Ind AS	-0.20	22.43	22.23

For and on behalf of the Board
of BNR Udyog Limited

Place: Hyderabad
Date: 05.12.2017



[Signature]
Kamal Narayan Rathi
Managing Director
(DIN: 00011549)