

General information about company	
Scrip code	501391
Name of company	W H BRADY & CO LTD
Class of security	Equity
Date of start of financial year	01-04-2017
Date of end of financial year	31-03-2018
Date of board meeting when results were approved	04-08-2017
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-07-2017
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start time of board meeting	15:30
End time of board meeting	16:15

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2017	01-04-2017
B	Date of end of reporting period	30-06-2017	30-06-2017
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I			
1	Income		
	Revenue from operations	409.8	409.8
	Other income	2.29	2.29
	Total income	412.09	412.09
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	97.38	97.38
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	36.25	36.25
(d)	Employee benefit expense	58.77	58.77
(e)	Finance costs	17.83	17.83
(f)	Depreciation, depletion and amortisation expense	20.24	20.24
(f)	Other Expenses		
1	Power and Fuel	2.2	2.2
2	Rent	1.56	1.56
3	Repairs to Buildings	10.84	10.84
4	Repairs others	2	2
5	Selling Expenses	2.65	2.65
6	Directors Travelling	24.44	24.44
7	Travelling Others	5.72	5.72
8	Legal and Professional Charges	20.42	20.42
9	Directors Sitting Fees	1.05	1.05
10	Miscellaneous Expenses	27.07	27.07
	Total other expenses	97.95	97.95
	Total expenses	328.42	328.42

Financial Results – Ind-AS			
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A	Date of start of reporting period	01-04-2017	01-04-2017
B	Date of end of reporting period	30-06-2017	30-06-2017
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	83.67	83.67
4	Exceptional items	0	0
5	Total profit before tax	83.67	83.67
7	Tax expense		
8	Current tax	16	16
9	Deferred tax	12.19	12.19
10	Total tax expenses	28.19	28.19
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	55.48	55.48
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	55.48	55.48

Financial Results – Ind-AS			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Reclassification of net actuarial loss on employee defined benefit obligation to other comprehensive income	-0.38	-0.38
	Total Amount of items that will not be reclassified to profit and loss	-0.38	-0.38
2	Income tax relating to items that will not be reclassified to profit or loss	0	0
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	-0.38	-0.38

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	55.1	55.1
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital		
	Face value of equity share capital		
27	Details of debt securities		
	Paid-up debt capital		
	Face value of debt securities		
28	Reserves excluding revaluation reserve		
29	Debenture redemption reserve		
30	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	2.16	2.16
	Diluted earnings (loss) per share from continuing operations	2.16	2.16
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	2.16	2.16
	Diluted earnings (loss) per share from continuing and discontinued operations	2.16	2.16
31	Debt equity ratio		
32	Debt service coverage ratio		
33	Interest service coverage ratio		
34	Disclosure of notes on financial results	Textual Information(1)	

Text Block	
Textual Information(1)	<p>i. The Standalone Unaudited Financial Results for the quarter ended 30th June, 2017 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the meeting held on 4th August, 2017. The same have also been subjected to Limited Review by the Statutory Auditors.</p> <p>ii. The above results for the quarter ended June 30, 2017 have 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, 2017, the company has for the first time adopted Ind AS with transition date of 1st April, 2016.</p> <p>iii. Exceptional Item represents amount of extraordinary items for the Quarter ended 30th June, 2016 of Rs. 44.99 lacs is on account of compensation for sale of godown which is presented as Exceptional item in Ind AS.</p> <p>iv. The statutory Auditors of the company have carried out a "Limited Review" of the above results as per regulation 33 of the SEBI (LODR) Regulation, 2015. The corresponding Ind AS compliant figures of 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 results.</p> <p>v. The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30,2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013. Pursuant to the circular, the above results do not include Ind AS compliant results for the preceding quarter and previous year ended 31st March, 2017, as the same are not mandatory.</p> <p>vi. Figures of previous reporting periods have been regrouped / reclassified wherever necessary to corresponding with the figures of the current reporting period.</p> <p>viii. The reconciliation of Net profit reported for the quarter ended 30th June, 2016 in accordance with Indian GAAP to total comprehensive Income in accordance with Ind AS is given below:</p> <p>Particulars Quarter ended June 30, 2016 Net Profit/(Loss) after Tax as per previous GAAP (Indian GAAP) 68.07</p> <ol style="list-style-type: none"> 1. Impact of amortisation of Commission paid for operating lease (0.38) 2.Reclassification of net actuarial loss on employee defined benefit obligation to other comprehensive income 0.14 3.Effect of measuring Financial Instruments at fair value 0.01 4. Impact of taxes in respect of the above adjustments 0.08 <p>Net Profit/(Loss) after Tax as per Ind AS 67.92</p>

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2017	01-04-2017
Date of end of reporting period		30-06-2017	30-06-2017
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Renting	277	277
2	Trading	132.8	132.8
3	unallocable	0	0
	Total Segment Revenue	409.8	409.8
	Less: Inter segment revenue		
	Revenue from operations	409.8	409.8
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Renting	260.75	260.75
2	Trading	-21.5	-21.5
3	unallocable	0	0
	Total Profit before tax	239.25	239.25
	i. Finance cost	17.83	17.83
	ii. Other Unallocable Expenditure net off Unallocable income	137.76	137.76
	Profit before tax	83.66	83.66
3	Capital Employed		
	(Segment Asset - Segment Liabilities)		
1	Renting	3115.09	3115.09
2	Trading	160.19	160.19
3	unallocable	3373.58	3373.58
	Total capital employed	6648.86	6648.86
	Disclosure of notes on segments	Textual Information(1)	

Text Block	
Textual Information(1)	<p>(i) The Company has reported segment information as per Indian Accounting Standard 108 "Operating Segment" (IND AS 108). The identification of operating segments is consistent with performance assessment and resource allocation by the management.</p> <p>(ii) Classification of Business Segments:</p> <p>a) Renting : Renting space building</p> <p>b) Trading : Trade of material handling equipment including commission services</p> <p>(iii) Unallocated expenses is net of other income</p> <p>(iv)</p>

