

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	31-12-2018
Date of board meeting when results were approved	06-12-2017
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-11-2017
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
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	16:40

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	01-07-2017	01-04-2017
B	Date of end of reporting period	30-09-2017	30-09-2017
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	518.09	927.88
	Other income	41.67	43.96
	Total income	559.76	971.84
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	289.72	387.1
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-16.89	19.36
(d)	Employee benefit expense	64.02	122.79
(e)	Finance costs	54.57	72.4
(f)	Depreciation, depletion and amortisation expense	18.57	38.81
(f)	Other Expenses		
1	Power and Fuel	3.69	5.89
2	Rent	1.53	3.09
3	Repairs to Buildings	9.52	20.37
4	Repairs others	15.37	17.37
5	Selling Expenses	2.94	5.59
6	Directors Travelling	8.21	32.65
7	Travelling Others	6.52	12.24
8	Legal and Professional Charges	1.5	21.92
9	Directors Sitting Fees	1.25	2.3
10	Miscellaneous Expenses	44.75	71.82
	Total other expenses	95.28	193.24
	Total expenses	505.27	833.7

Financial Results – Ind-AS			
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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	54.49	138.14
4	Exceptional items	0	0
5	Total profit before tax	54.49	138.14
7	Tax expense		
8	Current tax	11	27
9	Deferred tax	-4.71	7.47
10	Total tax expenses	6.29	34.47
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	48.2	103.67
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	48.2	103.67

Financial Results – Ind-AS			
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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	-0.76
	Total Amount of items that will not be reclassified to profit and loss	-0.38	-0.76
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	-0.76

Financial Results – Ind-AS			
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23	Total Comprehensive Income for the period	47.82	102.91
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	1.89	4.07
	Diluted earnings (loss) per share from continuing operations	1.89	4.07
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	1.89	4.07
	Diluted earnings (loss) per share from continuing and discontinued operations	1.89	4.07
31	Debt equity ratio		
32	Debt service coverage ratio		
33	Interest service coverage ratio		
34	Disclosure of notes on financial results		

Statement of Asset and Liabilities		
Particulars	Half year ended (dd-mm-yyyy)	Previous year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2017	01-04-2016
Date of end of reporting period	30-09-2017	31-03-2017
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Assets		
1 Non-current assets		
Property, plant and equipment	280.12	0
Capital work-in-progress	0	0
Investment property	3115.3	0
Goodwill	0	0
Other intangible assets	3.31	0
Intangible assets under development	0	0
Biological assets other than bearer plants	0	0
Investments accounted for using equity method	0	0
Non-current financial assets		
Non-current investments	2123.37	0
Trade receivables, non-current	384.89	0
Loans, non-current	0	0
Other non-current financial assets	10.94	0
Total non-current financial assets	2519.2	0
Deferred tax assets (net)	6.98	0
Other non-current assets	88.62	0
Total non-current assets	6013.53	0
2 Current assets		
Inventories	86.62	0
Current financial asset		
Current investments	0	0
Trade receivables, current	34.47	0
Cash and cash equivalents	244.3	0
Bank balance other than cash and cash equivalents	30.98	0
Loans, current	0	0
Other current financial assets	1009.32	0
Total current financial assets	1319.07	0
Current tax assets (net)	73.91	0
Other current assets	13.48	0
Total current assets	1493.08	0

Statement of Asset and Liabilities			
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	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
3	Non-current assets classified as held for sale	0	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0	0
	Total assets	7506.61	0
Equity and liabilities			
Equity			
Equity attributable to owners of parent			
	Equity share capital	255	0
	Other equity	5123.59	0
	Total equity attributable to owners of parent	5378.59	0
	Non controlling interest		
	Total equity	5378.59	0
Liabilities			
Non-current liabilities			
Non-current financial liabilities			
	Borrowings, non-current	514.7	0
	Trade payables, non-current	292.54	0
	Other non-current financial liabilities	534.42	0
	Total non-current financial liabilities	1341.66	0
	Provisions, non-current	26.43	0
	Deferred tax liabilities (net)	0	0
	Deferred government grants, Non-current	0	0
	Other non-current liabilities	98.61	0
	Total non-current liabilities	1466.7	0
Current liabilities			
Current financial liabilities			
	Borrowings, current	545.61	0
	Trade payables, current	6.06	0
	Other current financial liabilities	0	0
	Total current financial liabilities	551.67	0
	Other current liabilities	106.69	0
	Provisions, current	2.96	0
	Current tax liabilities (Net)	0	0
	Deferred government grants, Current	0	0
	Total current liabilities	661.32	0
3	Liabilities directly associated with assets in disposal group classified as held for sale	0	0
4	Regulatory deferral account credit balances and related deferred tax liability	0	0
	Total liabilities	2128.02	0

	Total equity and liabilities	7506.61	0
	Disclosure of notes on assets and liabilities	Textual Information(1)	

Text Block	
Textual Information(1)	With reference to the SEBI Circular dated 5th July, 2016, point No. 2.6.1 (iii) For the Quater Ended 30th September ,2017, submission of IND AS compliant financial results and balancesheet for the previous year ended MArch 31,2017 is not mandatory.

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
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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	216.14	493.14
2	Trading	301.95	434.75
3	Unallocable	0	0
	Total Segment Revenue	518.09	927.89
	Less: Inter segment revenue		
	Revenue from operations	518.09	927.89
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Renting	202.17	462.93
2	Trading	3.86	-17.64
3	Unallocable	0	0
	Total Profit before tax	206.03	445.29
	i. Finance cost	37.76	55.59
	ii. Other Unallocable Expenditure net off Unallocable income	113.79	251.55
	Profit before tax	54.48	138.15
3	Capital Employed		
	(Segment Asset - Segment Liabilities)		
1	Renting	3115.3	3115.3
2	Trading	109.91	109.91
3	Unallocable	6864.44	6864.44
	Total capital employed	10089.65	10089.65
	Disclosure of notes on segments		

