

General information about company	
Scrip code	501391
NSE Symbol	
MSEI Symbol	
ISIN*	INE855A01019
Name of company	W. H. Brady & Co. Ltd.
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2018
Date of end of financial year	31-03-2019
Date of board meeting when results were approved	14-11-2018
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-11-2018
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 date and time of board meeting	14-11-2018 04:30
End date and time of board meeting	14-11-2018 05:00
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

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	01-07-2018	01-04-2018
B	Date of end of reporting period	30-09-2018	30-09-2018
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.		
1	Income		
	Revenue from operations	625.9	1135.77
	Other income	2.73	4.69
	Total income	628.63	1140.46
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	260.63	429.77
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	13.86	12.52
(d)	Employee benefit expense	64.87	124.84
(e)	Finance costs	55.2	86.51
(f)	Depreciation, depletion and amortisation expense	8.65	30.61
(f)	Other Expenses		
1	Power and Fuel	4.07	7.1
2	Rent	1.64	3.15
3	Repairs to buildings	10.41	27.83
4	Repairs others	9.78	17.14
5	Selling Expenses	4.76	9.28
6	Directors travelling	22.58	57.01
7	Travelling others	4.77	10.04
8	Legal Professional Charges	28.41	50.42
9	Directors Sitting fees	1.4	2.15
10	Miscellaneous Expenses	28.48	55.23
	Total other expenses	116.3	239.35
	Total expenses	519.51	923.6

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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	109.12	216.86
4	Exceptional items	0	0
5	Total profit before tax	109.12	216.86
7	Tax expense		
8	Current tax	18.14	45
9	Deferred tax	0.57	5.41
10	Total tax expenses	18.71	50.41
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	90.41	166.45
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	90.41	166.45
22	Other comprehensive income net of taxes	-4.58	-13.08

Financial Results – Ind-AS			
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C	Whether results are audited or unaudited	Unaudited	Unaudited
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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.		
23	Total Comprehensive Income for the period	85.83	153.37
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	255	255
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	3.55	6.53
	Diluted earnings (loss) per share from continuing operations	3.55	6.53
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	3.55	6.53
	Diluted earnings (loss) per share from continuing and discontinued operations	3.55	6.53
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2018
Date of end of reporting period	30-09-2018
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	7205.49
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	255
Other equity	5332.66
Total equity attributable to owners of parent	5587.66
Non controlling interest	
Total equity	5587.66
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	379.49
Trade payables, non-current	3.83
Other non-current financial liabilities	557.33
Total non-current financial liabilities	940.65
Provisions, non-current	24.95
Deferred tax liabilities (net)	0
Deferred government grants, Non-current	0
Other non-current liabilities	104.67
Total non-current liabilities	1070.27
Current liabilities	
Current financial liabilities	
Borrowings, current	256.06
Trade payables, current	183.48
Other current financial liabilities	52.87
Total current financial liabilities	492.41
Other current liabilities	48.79
Provisions, current	6.36
Current tax liabilities (Net)	0
Deferred government grants, Current	0
Total current liabilities	547.56
3 Liabilities directly associated with assets in disposal group classified as held for sale	0
4 Regulatory deferral account credit balances and related deferred tax liability	0
Total liabilities	1617.83
Total equity and liabilities	7205.49
Disclosure of notes on assets and liabilities	

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		01-07-2018	01-04-2018
Date of end of reporting period		30-09-2018	30-09-2018
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	325.69	640.16
2	Trading	300.2	495.61
	Total Segment Revenue	625.89	1135.77
	Less: Inter segment revenue		
	Revenue from operations	625.89	1135.77
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Renting	309.84	592.83
2	Trading	11.99	8.66
	Total Profit before tax	321.83	601.49
	i. Finance cost	55.2	86.51
	ii. Other Unallocable Expenditure net off Unallocable income	157.51	298.12
	Profit before tax	109.12	216.86
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Renting	2542.4	2542.4
2	Trading	197.16	197.16
	Total Segment Asset	2739.56	2739.56
	Un-allocable Assets	2848.1	2848.1
	Net Segment Asset	5587.66	5587.66
4	Segment Liabilities		
	Segment Liabilities		
1	Renting	0	0
2	Trading	0	0
	Total Segment Liabilities	0	0
	Un-allocable Liabilities		
	Net Segment Liabilities	0	0
	Disclosure of notes on segments		

