

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	21-05-2019
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	13-05-2019
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	21-05-2019 16:00
End date and time of board meeting	21-05-2019 16:30
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

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	01-01-2019	01-04-2018
B	Date of end of reporting period	31-03-2019	31-03-2019
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
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	0	5905.86
	Other income	0	96.63
	Total income	0	6002.49
2	Expenses		
(a)	Cost of materials consumed	0	2571.72
(b)	Purchases of stock-in-trade	0	7.5
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	196.67
(d)	Employee benefit expense	0	873.52
(e)	Finance costs	0	224.57
(f)	Depreciation, depletion and amortisation expense	0	187.43
(f)	Other Expenses		
1	Power and Fuel	0	44.2
2	Rent	0	11.64
3	Repairs to Buildings	0	68.78

4	Repairs others	0	42.31
5	Selling Expenses	0	24.43
6	Directors Travelling	0	100.41
7	Travelling Others	0	56.16
8	Legal and Professional Charges	0	180.28
9	Directors Sitting Fees	0	9.75
10	Miscellaneous Expenses	0	758.76
	Total other expenses	0	1296.72
	Total expenses	0	5358.13

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C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
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	0	644.36
4	Exceptional items	0	0
5	Total profit before tax	0	644.36
7	Tax expense		
8	Current tax	0	125.94
9	Deferred tax	0	7.62
10	Total tax expenses	0	133.56
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	0	510.8
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	0	510.8
22	Other comprehensive income net of taxes	0	1.9

Financial Results – Ind-AS			
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C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
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	0	512.7
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	0	0
	Total profit or loss, attributable to non-controlling interests	0	0
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	0	255
	Face value of equity share capital	0	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		2835.2
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0	20.03
	Diluted earnings (loss) per share from continuing operations	0	20.03

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	0	20.03
	Diluted earnings (loss) per share from continuing and discontinued operations	0	20.03
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	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2018
Date of end of reporting period	31-03-2019
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
Assets	
1	Non-current assets
Property, plant and equipment	1289.79
Capital work-in-progress	105.9
Investment property	2838.68
Goodwill	0
Other intangible assets	11.35
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets	
Non-current investments	333.55
Trade receivables, non-current	109.57
Loans, non-current	0
Other non-current financial assets	9.68
Total non-current financial assets	452.8
Deferred tax assets (net)	0
Other non-current assets	224.16
Total non-current assets	4922.68

2	Current assets	
	Inventories	1588.39
	Current financial asset	
	Current investments	0
	Trade receivables, current	1598.12
	Cash and cash equivalents	26.73
	Bank balance other than cash and cash equivalents	370.71
	Loans, current	5.82
	Other current financial assets	8.08
	Total current financial assets	2009.46
	Current tax assets (net)	78.68
	Other current assets	781.45
	Total current assets	4457.98

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2018
Date of end of reporting period		31-03-2019
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets		9380.66
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	255
	Other equity	5486.14
Total equity attributable to owners of parent		5741.14
	Non controlling interest	86.93
Total equity		5828.07
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	219.97
	Trade payables, non-current	0
	Other non-current financial liabilities	705.78
Total non-current financial liabilities		925.75
	Provisions, non-current	17.81

	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	18.19
	Total non-current liabilities	961.75
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	849.97
	Trade payables, current	1106.77
	Other current financial liabilities	300.2
	Total current financial liabilities	2256.94
	Other current liabilities	309.29
	Provisions, current	24.61
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	2590.84
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	3552.59
	Total equity and liabilities	9380.66
	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	01-01-2019	01-04-2018
Date of end of reporting period	31-03-2019	31-03-2019
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
1	Segment Revenue (Income)	
	(net sale/income from each segment should be disclosed)	
1	Renting	0
		1236.27
2	Trading	0
		1072.98
3	Manufacturing	0
		4366.3
4	Reconciling items	0
		-769.69
	Total Segment Revenue	0
		5905.86
	Less: Inter segment revenue	0
		0
	Revenue from operations	0
		5905.86
2	Segment Result	
	Profit (+) / Loss (-) before tax and interest from each segment	
1	Renting	0
		1048.97
2	Trading	0
		-36.44
3	Manufacturing	0
		370.56
4	Reconciling items	0
		0
	Total Profit before tax	0
		1383.09
	i. Finance cost	0
		224.57
	ii. Other Unallocable Expenditure net off Unallocable income	0
		514.17

	Profit before tax	0	644.35
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Renting	0	3509.53
2	Trading	0	436.63
3	Manufacturing	0	4319.48
4	Reconciling items	0	-2051.28
	Total Segment Asset	0	6214.36
	Un-allocable Assets	0	3257.66
	Net Segment Asset	0	9472.02
4	Segment Liabilities		
	Segment Liabilities		
1	Renting	0	844.61
2	Trading	0	160.83
3	Manufacturing	0	4161.79
4	Reconciling items	0	-89.86
	Total Segment Liabilities	0	5077.37
	Un-allocable Liabilities	0	505.28
	Net Segment Liabilities	0	5582.65
	Disclosure of notes on segments		

