

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 | 08-02-2019 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 14-01-2019 |
| Description of presentation currency | INR |
| Level of rounding used in financial results | Lakhs |
| Reporting Quarter | Third quarter |
| 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 | 08-02-2019 16:00 |
| End date and time of board meeting | 08-02-2019 16:45 |
| 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 | 01-10-2018 | 01-04-2018 |
| B | Date of end of reporting period | 31-12-2018 | 31-12-2018 |
| 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 | 608.37 | 1744.13 |
| | Other income | 4.89 | 9.58 |
| | Total income | 613.26 | 1753.71 |
| 2 | Expenses | | |
| (a) | Cost of materials consumed | 0 | 0 |
| (b) | Purchases of stock-in-trade | 275.81 | 705.58 |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 4.77 | 17.29 |
| (d) | Employee benefit expense | 63.84 | 188.68 |
| (e) | Finance costs | 8.92 | 95.43 |
| (f) | Depreciation, depletion and amortisation expense | 23.71 | 54.32 |
| (f) | Other Expenses | | |
| 1 | Power and Fuel | 3.4 | 10.5 |
| 2 | Rent | 1.51 | 4.66 |
| 3 | Repairs to buildings | 24.16 | 51.99 |
| | | | |

| | | | |
|----|-----------------------------|---------------|---------------|
| 4 | Repairs others | 4.39 | 21.53 |
| 5 | Selling Expenses | 6.79 | 16.07 |
| 6 | Directors travelling | 26.61 | 83.62 |
| 7 | Travelling others | 3.82 | 13.86 |
| 8 | Legal Professional Charges | 44.25 | 94.67 |
| 9 | Directors Sitting fees | 1.05 | 3.2 |
| 10 | Miscellaneous Expenses | 36.67 | 91.9 |
| | Total other expenses | 152.65 | 392 |
| | Total expenses | 529.7 | 1453.3 |

| 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 | 01-10-2018 | 01-04-2018 |
| B | Date of end of reporting period | 31-12-2018 | 31-12-2018 |
| 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. | | |
| 3 | Total profit before exceptional items and tax | 83.56 | 300.41 |
| 4 | Exceptional items | 0 | 0 |
| 5 | Total profit before tax | 83.56 | 300.41 |
| 7 | Tax expense | | |
| 8 | Current tax | 17.3 | 62.3 |
| 9 | Deferred tax | 0.3 | 5.71 |
| 10 | Total tax expenses | 17.6 | 68.01 |
| 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 | 65.96 | 232.4 |
| 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 | 65.96 | 232.4 |
| 22 | Other comprehensive income net of taxes | 3.13 | -9.95 |

| 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 | 01-10-2018 | 01-04-2018 |
| B | Date of end of reporting period | 31-12-2018 | 31-12-2018 |
| 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. | | |
| 23 | Total Comprehensive Income for the period | 69.09 | 222.45 |
| 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 | 2.59 | 9.11 |
| | Diluted earnings (loss) per share from continuing operations | 2.59 | 9.11 |

| | | | |
|-----------|--|------|------|
| 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 | 2.59 | 9.11 |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 2.59 | 9.11 |
| 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 | | |

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 | 01-10-2018 | 01-04-2018 | |
| Date of end of reporting period | 31-12-2018 | 31-12-2018 | |
| 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 | 297.46 | 937.61 |
| 2 | Trading | 310.91 | 806.52 |
| 3 | Unallocable | 0 | 0 |
| | Total Segment Revenue | 608.37 | 1744.13 |
| | Less: Inter segment revenue | | |
| | Revenue from operations | 608.37 | 1744.13 |
| 2 | Segment Result | | |
| | Profit (+) / Loss (-) before tax and interest from each segment | | |
| 1 | Renting | 187.66 | 780.49 |
| 2 | Trading | 1.32 | 9.97 |
| 3 | Unallocable | 0 | 0 |
| | Total Profit before tax | 188.98 | 790.46 |
| | i. Finance cost | 8.92 | 95.43 |
| | ii. Other Unallocable Expenditure net off Unallocable income | 96.49 | 394.61 |
| | Profit before tax | 83.57 | 300.42 |
| 3 | (Segment Asset - Segment Liabilities) | | |

| Segment Asset | | | |
|----------------------|--|---------|---------|
| 1 | Renting | 2924.28 | 2924.28 |
| 2 | Trading | 686.24 | 686.24 |
| 3 | Unallocable | 3700.91 | 3700.91 |
| | Total Segment Asset | 7311.43 | 7311.43 |
| | Un-allocable Assets | | |
| | Net Segment Asset | 7311.43 | 7311.43 |
| 4 | Segment Liabilities | | |
| | Segment Liabilities | | |
| 1 | Renting | 677.83 | 677.83 |
| 2 | Trading | 200.23 | 200.23 |
| 3 | Unallocable | 6433.37 | 6433.37 |
| | Total Segment Liabilities | 7311.43 | 7311.43 |
| | Un-allocable Liabilities | | |
| | Net Segment Liabilities | 7311.43 | 7311.43 |
| | Disclosure of notes on segments | | |

