

### 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	Standalone
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

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		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	Standalone	Standalone
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	565.11	2309.25
	Other income	4.34	13.93
	<b>Total income</b>	<b>569.45</b>	<b>2323.18</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	232.06	937.64
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	7.85	25.14
(d)	Employee benefit expense	57.83	246.52
(e)	Finance costs	11.23	106.66
(f)	Depreciation, depletion and amortisation expense	31.51	85.82
<b>(f)</b>	<b>Other Expenses</b>		
1	Power and Fuel	2.21	12.71
2	Rent	1.51	6.17
3	Repairs to Buildings	13.71	65.7

4	Repairs others	11.27	32.79
5	Selling Expenses	8.37	24.43
6	Directors Travelling	16.79	100.41
7	Travelling Others	4.82	18.68
8	Legal and Professional Charges	27.54	122.21
9	Directors Sitting Fees	1.55	4.75
10	Miscellaneous Expenses	48.25	140.16
	<b>Total other expenses</b>	<b>136.02</b>	<b>528.01</b>
	<b>Total expenses</b>	<b>476.5</b>	<b>1929.79</b>

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<b>Part I</b>	<b>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.</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>	92.95	393.39
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	92.95	393.39
<b>7</b>	<b>Tax expense</b>		
8	Current tax	18.24	80.54
9	Deferred tax	1.91	7.62
<b>10</b>	<b>Total tax expenses</b>	20.15	88.16
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	72.8	305.23
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	72.8	305.23
22	Other comprehensive income net of taxes	3.33	-6.62

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C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>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.</b>		
<b>23</b>	<b>Total Comprehensive Income for the period</b>	76.13	298.61
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	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
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	255	255
	Face value of equity share capital	10	10
<b>27</b>	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		2378.64
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	2.85	11.97
	Diluted earnings (loss) per share from continuing operations	2.85	11.97

<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	2.85	11.97
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	2.85	11.97
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
<b>33</b>	<b>Disclosure of notes on financial results</b>		

## 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	Standalone
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	400.14
	Capital work-in-progress	0
	Investment property	2838.68
	Goodwill	0
	Other intangible assets	2.8
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	<b>Non-current financial assets</b>	
	Non-current investments	2297.96
	Trade receivables, non-current	109.57
	Loans, non-current	0
	Other non-current financial assets	0
	<b>Total non-current financial assets</b>	<b>2407.53</b>
	Deferred tax assets (net)	0
	Other non-current assets	143.72
	<b>Total non-current assets</b>	<b>5792.87</b>

<b>2</b>	<b>Current assets</b>	
	Inventories	67.28
	<b>Current financial asset</b>	
	Current investments	0
	Trade receivables, current	174.98
	Cash and cash equivalents	10.82
	Bank balance other than cash and cash equivalents	272.54
	Loans, current	0
	Other current financial assets	22.19
	<b>Total current financial assets</b>	<b>480.53</b>
	Current tax assets (net)	80.09
	Other current assets	692.56
	<b>Total current assets</b>	<b>1320.46</b>



<b>Statement of Asset and Liabilities</b>		
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		Standalone
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
<b>Total assets</b>		<b>7113.33</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
<b>Equity attributable to owners of parent</b>		
	Equity share capital	255
	Other equity	5389.56
<b>Total equity attributable to owners of parent</b>		<b>5644.56</b>
	Non controlling interest	
<b>Total equity</b>		<b>5644.56</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Non-current financial liabilities</b>		
	Borrowings, non-current	0
	Trade payables, non-current	150.35
	Other non-current financial liabilities	642.79
<b>Total non-current financial liabilities</b>		<b>793.14</b>
	Provisions, non-current	3.62

	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	18.19
	<b>Total non-current liabilities</b>	<b>814.95</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	187.64
	Trade payables, current	142.85
	Other current financial liabilities	258.59
	<b>Total current financial liabilities</b>	<b>589.08</b>
	Other current liabilities	41.01
	Provisions, current	23.73
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	<b>653.82</b>
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
	<b>Total liabilities</b>	<b>1468.77</b>
	<b>Total equity and liabilities</b>	<b>7113.33</b>
	<b>Disclosure of notes on assets and liabilities</b>	

## 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	Standalone	Standalone	
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Renting	298.65	1236.27
2	Trading	266.46	1072.98
3	Unallocable	0	0
	<b>Total Segment Revenue</b>	565.11	2309.25
	<b>Less: Inter segment revenue</b>	0	0
	<b>Revenue from operations</b>	565.11	2309.25
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Renting	268.49	1048.97
2	Trading	-46.41	-36.44
3	Unallocable	0	0
	<b>Total Profit before tax</b>	222.08	1012.53
	<b>i. Finance cost</b>	11.23	106.66
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	117.9	512.49
	<b>Profit before tax</b>	92.95	393.38
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		

<b>Segment Asset</b>			
1	Renting	2924.28	3509.53
2	Trading	686.24	436.63
3	Unallocable	3700.91	3167.17
	<b>Total Segment Asset</b>	7311.43	7113.33
	<b>Un-allocable Assets</b>	0	0
	<b>Net Segment Asset</b>	7311.43	7113.33
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Renting	677.83	844.61
2	Trading	200.23	160.83
3	Unallocable	823.7	463.33
	<b>Total Segment Liabilities</b>	1701.76	1468.77
	<b>Un-allocable Liabilities</b>	0	0
	<b>Net Segment Liabilities</b>	1701.76	1468.77
	<b>Disclosure of notes on segments</b>		

