

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	01-04-2019
Date of end of financial year	31-03-2020
Date of board meeting when results were approved	05-11-2019
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	24-10-2019
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	05-11-2019 15:00
End date and time of board meeting	05-11-2019 16:00
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	01-07-2019	01-04-2019
B	Date of end of reporting period	30-09-2019	30-09-2019
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	625.52	1540.68
	Other income	12.75	31.64
	Total income	638.27	1572.32
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	205.25	789.13
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	53.65	-21.5
(d)	Employee benefit expense	82.18	155.47
(e)	Finance costs	16.47	43.47
(f)	Depreciation, depletion and amortisation expense	26.41	52.9
(f)	Other Expenses		
1	Power and Fuel	3.6	6.81
2	Rent	1.51	3.02
3	Repairs to Buildings	39.33	75.14
4	Repairs others	8.04	13.36
5	Selling Expenses	6.21	11.89
6	Directors Travelling	18.32	58.08
7	Travelling Others	4.37	8.45
8	Legal and Professional Charges	70.57	97.14
9	Directors Sitting Fees	2.1	2.85
10	Miscellaneous Expenses	29.09	71.87
	Total other expenses	183.14	348.61
	Total expenses	567.1	1368.08

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	71.17	204.24
4	Exceptional items	0	0
5	Total profit before tax	71.17	204.24
7	Tax expense		
8	Current tax	6.14	27.31
9	Deferred tax	0	0
10	Total tax expenses	6.14	27.31
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	65.03	176.93
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	65.03	176.93
22	Other comprehensive income net of taxes	-7.85	-4.1

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	57.18	172.83
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	2.55	6.94
	Diluted earnings (loss) per share from continuing operations	2.55	6.94
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	2.55	6.94
	Diluted earnings (loss) per share from continuing and discontinued operations	2.55	6.94
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
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	01-04-2019
Date of end of reporting period	30-09-2019
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1	Non-current assets
	347.22
	0
	2745.81
	0
	2.24
	0
	0
	0
Non-current financial assets	
	2178.69
	0
	0
	0
	2178.69
	0
	86.37
	5360.33
2	Current assets
	88.78
Current financial asset	
	0
	331.7
	2.08
	97.75
	142.75
	7.58
	581.86
	63.6
	1069.77
	1804.01

Statement of Asset and Liabilities		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2019
	Date of end of reporting period	30-09-2019
	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	7164.34
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	255
	Other equity	5478.31
	Total equity attributable to owners of parent	5733.31
	Non controlling interest	
	Total equity	5733.31
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	0
	Trade payables, non-current	118.58
	Other non-current financial liabilities	662.41
	Total non-current financial liabilities	780.99
	Provisions, non-current	23.07
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	6.31
	Total non-current liabilities	810.37
Current liabilities		
Current financial liabilities		
	Borrowings, current	215.35
	Trade payables, current	248.59
	Other current financial liabilities	121.89
	Total current financial liabilities	585.83
	Other current liabilities	31.01
	Provisions, current	3.82
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	620.66
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	1431.03
	Total equity and liabilities	7164.34
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		01-07-2019	01-04-2019
Date of end of reporting period		30-09-2019	30-09-2019
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	311.56	626.52
2	Trading	313.96	914.16
	Total Segment Revenue	625.52	1540.68
	Less: Inter segment revenue	0	0
	Revenue from operations	625.52	1540.68
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Renting	297.04	592.32
2	Trading	21.9	79.12
	Total Profit before tax	318.94	671.44
	i. Finance cost	16.47	43.47
	ii. Other Unallocable Expenditure net off Unallocable income	231.3	423.73
	Profit before tax	71.17	204.24
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Renting	3857.71	3857.71
2	Trading	414.78	414.78
	Total Segment Asset	4272.49	4272.49
	Un-allocable Assets	2891.86	2891.86
	Net Segment Asset	7164.35	7164.35
4	Segment Liabilities		
	Segment Liabilities		
1	Renting	650.5	650.5
2	Trading	173.36	173.36
	Total Segment Liabilities	823.86	823.86
	Un-allocable Liabilities	607.17	607.17
	Net Segment Liabilities	1431.03	1431.03
	Disclosure of notes on segments		

