

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	01-04-2020
Date of end of financial year	31-03-2021
Date of board meeting when results were approved	03-11-2020
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	26-10-2020
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	03-11-2020 16:00
End date and time of board meeting	03-11-2020 16:45
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
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	01-07-2020	01-04-2020
B	Date of end of reporting period	30-09-2020	30-09-2020
C	Whether results are audited or unaudited	Unaudited	Unaudited
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	1280.17	2133.83
	Other income	28.79	49.09
	Total income	1308.96	2182.92
2	Expenses		
(a)	Cost of materials consumed	608.81	944.78
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-131.17	-104.18
(d)	Employee benefit expense	223.28	425.32
(e)	Finance costs	21.77	34.01
(f)	Depreciation, depletion and amortisation expense	37.09	73.58
(f)	Other Expenses		
1	Power and fuel	13.11	18.8
2	Rent	7.76	15.2
3	Repair to Building & Others	92.3	121.29
4	Insurance	3.9	7.65
5	Payment to auditors	1.74	3.5
6	Selling Expenses (commission)	3.01	6.93
7	Travelling	6.5	8.63
8	Legal & Professional Charges	73.93	110.87
9	Miscellaneous Expenses	97.72	120.83
10	Other Expenses	89.2	138.09
	Total other expenses	389.17	551.79
	Total expenses	1148.95	1925.3

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	160.01	257.62
4	Exceptional items	0	0
5	Total profit before tax	160.01	257.62
7	Tax expense		
8	Current tax	33.53	46.23
9	Deferred tax	0	0
10	Total tax expenses	33.53	46.23
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	126.48	211.39
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	126.48	211.39
22	Other comprehensive income net of taxes	14.24	28.16

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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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	140.72	239.55
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	105.34	189.47
	Total profit or loss, attributable to non-controlling interests	21.13	21.92
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	14.23	28.13
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.01	0.01
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	4.96	8.29
	Diluted earnings (loss) per share from continuing operations	4.96	8.29
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	4.96	8.29
	Diluted earnings (loss) per share from continuing and discontinued operations	4.96	8.29
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	01-04-2020
Date of end of reporting period	30-09-2020
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated
Assets	
1	Non-current assets
Property, plant and equipment	1149.8
Capital work-in-progress	107.81
Investment property	2568.42
Goodwill	0
Other intangible assets	4.45
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	203.6
Trade receivables, non-current	32.85
Loans, non-current	0
Other non-current financial assets	4.68
Total non-current financial assets	241.13
Deferred tax assets (net)	49.4
Other non-current assets	12.3
Total non-current assets	4133.31
2	Current assets
Inventories	1450.1
Current financial asset	
Current investments	0
Trade receivables, current	1070.97
Cash and cash equivalents	7.01
Bank balance other than cash and cash equivalents	687.94
Loans, current	5.82
Other current financial assets	7.65
Total current financial assets	1779.39
Current tax assets (net)	1160.92
Other current assets	77.37
Total current assets	4467.78

Statement of Asset and Liabilities		
		Particulars
		Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2020
	Date of end of reporting period	30-09-2020
	Whether results are audited or unaudited	Unaudited
	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	8601.09
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	255
	Other equity	5908.47
	Total equity attributable to owners of parent	6163.47
	Non controlling interest	132.37
	Total equity	6295.84
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	197.88
	Trade payables, non-current	0
	Other non-current financial liabilities	608.76
	Total non-current financial liabilities	806.64
	Provisions, non-current	33
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	4.24
	Total non-current liabilities	843.88
Current liabilities		
Current financial liabilities		
	Borrowings, current	190.4
	Trade payables, current	572.19
	Other current financial liabilities	175.23
	Total current financial liabilities	937.82
	Other current liabilities	489.28
	Provisions, current	34.27
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	1461.37
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	2305.25
	Total equity and liabilities	8601.09
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		01-07-2020	01-04-2020
Date of end of reporting period		30-09-2020	30-09-2020
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Renting	300.89	580.58
2	Trading	233.44	446
3	Manufacturing	816.6	1354.6
4	Entertainment	0	0
5	Reconciling items	-70.77	-247.36
	Total Segment Revenue	1280.16	2133.82
	Less: Inter segment revenue	0	0
	Revenue from operations	1280.16	2133.82
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Renting	170.32	449.34
2	Trading	149.49	203.11
3	Manufacturing	35.1	-58.97
4	Entertainment	0.04	-0.02
5	Reconciling items	0	0
	Total Profit before tax	354.95	593.46
	i. Finance cost	21.77	34.01
	ii. Other Unallocable Expenditure net off Unallocable income	173.19	301.84
	Profit before tax	159.99	257.61
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Renting	2972.13	2972.13
2	Trading	314.91	314.91
3	Manufacturing	3530.71	3530.71
4	Entertainment	8.13	8.13
5	Reconciling items	0	0
	Total Segment Asset	6825.88	6825.88
	Un-allocable Assets	1775.21	1775.21
	Net Segment Asset	8601.09	8601.09
4	Segment Liabilities		
	Segment Liabilities		
1	Renting	536.06	536.06
2	Trading	45.24	45.24
3	Manufacturing	1245.88	1245.88
4	Entertainment	30.63	30.63
5	Reconciling items	0	0
	Total Segment Liabilities	1857.81	1857.81
	Un-allocable Liabilities	447.44	447.44
	Net Segment Liabilities	2305.25	2305.25
	Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2020
B	Date of end of reporting period	30-09-2020
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	257.62
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	29.76
	Adjustments for decrease (increase) in inventories	-47.51
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	169.54
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	73.58
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	-127.92
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	28.57
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	68.88
	Net cash flows from (used in) operations	326.5
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-32.09
	Other inflows (outflows) of cash	-13.86
	Net cash flows from (used in) operating activities	344.73
	Cash flows from used in investing activities	

Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	3.89
Purchase of property, plant and equipment	72.77
Proceeds from sales of investment property	145.73
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	29.55
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-1.91
Net cash flows from (used in) investing activities	104.49
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	1312.11
Repayments of borrowings	1463.38
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	29.76
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-181.03
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	268.19

	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	268.19
	Cash and cash equivalents cash flow statement at beginning of period	426.76
	Cash and cash equivalents cash flow statement at end of period	694.95

