

| 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 | 09-07-2020 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 06-07-2020 |
| 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 | 09-07-2020 11:00 |
| End date and time of board meeting | 09-07-2020 15:00 |
| 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 | 01-01-2020 | 01-04-2019 |
| B | Date of end of reporting period | 31-03-2020 | 31-03-2020 |
| C | Whether results are audited or unaudited | Audited | Audited |
| 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 | 917.25 | 3307.64 |
| | Other income | 17.77 | 52.24 |
| | Total income | 935.02 | 3359.88 |
| 2 | Expenses | | |
| (a) | Cost of materials consumed | 461.24 | 1691.18 |
| (b) | Purchases of stock-in-trade | 0 | 0 |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 8.93 | -15.05 |
| (d) | Employee benefit expense | 85.32 | 321.88 |
| (e) | Finance costs | 14.39 | 75.42 |
| (f) | Depreciation, depletion and amortisation expense | 33.49 | 115.46 |
| (f) | Other Expenses | | |
| 1 | Power and Fuel | 2.57 | 13.22 |
| 2 | Rent | 4.7 | 9.18 |
| 3 | Repairs to Buildings | 6.3 | 116.45 |
| 4 | Repairs others | 61.33 | 86.17 |
| 5 | Selling Expenses | 5.5 | 23.46 |
| 6 | Travelling | 30.67 | 136.87 |
| 7 | Rates and taxes | 3.33 | 13.89 |
| 8 | Legal and Professional Charges | 42.68 | 192.24 |
| 9 | Directors Sitting Fees | 1.2 | 5.75 |
| 10 | Miscellaneous Expenses | 98.39 | 197.22 |
| | Total other expenses | 256.67 | 794.45 |
| | Total expenses | 860.04 | 2983.34 |

| 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 | 01-01-2020 | 01-04-2019 |
| B | Date of end of reporting period | 31-03-2020 | 31-03-2020 |
| C | Whether results are audited or unaudited | Audited | Audited |
| 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 | 74.98 | 376.54 |
| 4 | Exceptional items | 0 | 0 |
| 5 | Total profit before tax | 74.98 | 376.54 |
| 7 | Tax expense | | |
| 8 | Current tax | 2 | 56.12 |
| 9 | Deferred tax | 0 | 0 |
| 10 | Total tax expenses | 2 | 56.12 |
| 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 | 72.98 | 320.42 |
| 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 | 72.98 | 320.42 |
| 22 | Other comprehensive income net of taxes | -16.09 | -16.3 |

| 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 | 01-01-2020 | 01-04-2019 |
| B | Date of end of reporting period | 31-03-2020 | 31-03-2020 |
| C | Whether results are audited or unaudited | Audited | Audited |
| 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 | 56.89 | 304.12 |
| 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 | | 3042.75 |
| 29 | Earnings per share | | |
| i | Earnings per equity share for continuing operations | | |
| | Basic earnings (loss) per share from continuing operations | 2.86 | 12.57 |
| | Diluted earnings (loss) per share from continuing operations | 2.86 | 12.57 |
| 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 | 2.86 | 12.57 |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 2.86 | 12.57 |
| 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 | 01-04-2019 |
| Date of end of reporting period | 31-03-2020 |
| Whether results are audited or unaudited | Audited |
| Nature of report standalone or consolidated | Standalone |
| Assets | |
| 1 Non-current assets | |
| Property, plant and equipment | 309.9 |
| Capital work-in-progress | 0 |
| Investment property | 2656.63 |
| Goodwill | 0 |
| Other intangible assets | 2.52 |
| 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 | 2161.81 |
| Trade receivables, non-current | 32.85 |
| Loans, non-current | 0 |
| Other non-current financial assets | 0 |
| Total non-current financial assets | 2194.66 |
| Deferred tax assets (net) | 0 |
| Other non-current assets | 106.24 |
| Total non-current assets | 5269.95 |
| 2 Current assets | |
| Inventories | 82.33 |
| Current financial asset | |
| Current investments | 0 |
| Trade receivables, current | 353.63 |
| Cash and cash equivalents | 21.11 |
| Bank balance other than cash and cash equivalents | 260.55 |
| Loans, current | 0 |
| Other current financial assets | 6.82 |
| Total current financial assets | 642.11 |
| Current tax assets (net) | 62.36 |
| Other current assets | 1045.01 |
| Total current assets | 1831.81 |

| Statement of Asset and Liabilities | | |
|--|---|---------------------------------|
| | Particulars | Current year ended (dd-mm-yyyy) |
| | Date of start of reporting period | 01-04-2019 |
| | Date of end of reporting period | 31-03-2020 |
| | 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 |
| | Total assets | 7101.76 |
| Equity and liabilities | | |
| Equity | | |
| Equity attributable to owners of parent | | |
| | Equity share capital | 255 |
| | Other equity | 5525.06 |
| | Total equity attributable to owners of parent | 5780.06 |
| | Non controlling interest | |
| | Total equity | 5780.06 |
| Liabilities | | |
| Non-current liabilities | | |
| Non-current financial liabilities | | |
| | Borrowings, non-current | 106.17 |
| | Trade payables, non-current | 0 |
| | Other non-current financial liabilities | 657 |
| | Total non-current financial liabilities | 763.17 |
| | Provisions, non-current | 4.82 |
| | Deferred tax liabilities (net) | 0 |
| | Deferred government grants, Non-current | 0 |
| | Other non-current liabilities | 9.05 |
| | Total non-current liabilities | 777.04 |
| Current liabilities | | |
| Current financial liabilities | | |
| | Borrowings, current | 162.14 |
| | Trade payables, current | 171.3 |
| | Other current financial liabilities | 108.37 |
| | Total current financial liabilities | 441.81 |
| | Other current liabilities | 71.43 |
| | Provisions, current | 31.42 |
| | Current tax liabilities (Net) | 0 |
| | Deferred government grants, Current | 0 |
| | Total current liabilities | 544.66 |
| 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 | 1321.7 |
| | Total equity and liabilities | 7101.76 |
| Disclosure of notes on assets and liabilities | | |

| Format for Reporting Segment 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 | | 01-01-2020 | 01-04-2019 |
| Date of end of reporting period | | 31-03-2020 | 31-03-2020 |
| Whether accounts are audited or unaudited | | Audited | Audited |
| Nature of report standalone or consolidated | | Standalone | Standalone |
| 1 | Segment Revenue (Income) | | |
| | (net sale/income from each segment should be disclosed) | | |
| 1 | Renting | 280.45 | 1255.38 |
| 2 | Trading | 634.6 | 2050.06 |
| 3 | Entertainment | 2.2 | 2.2 |
| 4 | Unallocable | 0 | 0 |
| | Total Segment Revenue | 917.25 | 3307.64 |
| | Less: Inter segment revenue | | |
| | Revenue from operations | 917.25 | 3307.64 |
| 2 | Segment Result | | |
| | Profit (+) / Loss (-) before tax and interest from each segment | | |
| 1 | Renting | 206.74 | 1111.64 |
| 2 | Trading | 211.22 | 298.58 |
| 3 | Entertainment | -222.8 | -222.8 |
| 4 | Unallocable | 0 | 0 |
| | Total Profit before tax | 195.16 | 1187.42 |
| | i. Finance cost | 14.39 | 75.42 |
| | ii. Other Unallocable Expenditure net off Unallocable income | 105.79 | 735.46 |
| | Profit before tax | 74.98 | 376.54 |
| 3 | (Segment Asset - Segment Liabilities) | | |
| | Segment Asset | | |
| 1 | Renting | 3915.62 | 3915.62 |
| 2 | Trading | 517.2 | 517.2 |
| 3 | Entertainment | 0 | 0 |
| 4 | Unallocable | 2649.01 | 2649.01 |
| | Total Segment Asset | 7081.83 | 7081.83 |
| | Un-allocable Assets | | |
| | Net Segment Asset | 7081.83 | 7081.83 |
| 4 | Segment Liabilities | | |
| | Segment Liabilities | | |
| 1 | Renting | 655.82 | 655.82 |
| 2 | Trading | 185.93 | 185.93 |
| 3 | Entertainment | 16.75 | 16.75 |
| 4 | Unallocable | 443.27 | 443.27 |
| | Total Segment Liabilities | 1301.77 | 1301.77 |
| | Un-allocable Liabilities | | |
| | Net Segment Liabilities | 1301.77 | 1301.77 |
| | Disclosure of notes on segments | | |

