

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	18-06-2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-06-2021
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	18-06-2021 15:30
End date and time of board meeting	18-06-2021 16:40
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	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	01-01-2021	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
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	1533.24	5245.9
	Other income	43.66	111.58
	Total income	1576.9	5357.48
2	Expenses		
(a)	Cost of materials consumed	449.76	1866.65
(b)	Purchases of stock-in-trade	142.48	142.52
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	169.38	436.26
(d)	Employee benefit expense	244.5	892.03
(e)	Finance costs	28.76	80.52
(f)	Depreciation, depletion and amortisation expense	43.3	159.92
(f)	Other Expenses		
1	Power and Fuel	10.89	39.62
2	Rent	7.63	30.4
3	Repairs to Buildings	17.3	146.55
4	Repairs others	16.33	72.57
5	Selling Expenses	1.12	9.67
6	Travelling	8.39	32.91
7	Rates and taxes	5.31	16.28
8	Legal and Professional Charges	53.01	205.27
9	Directors Sitting Fees	5.35	13.15
10	Miscellaneous Expenses	233.84	651.06
	Total other expenses	359.17	1217.48
	Total expenses	1437.35	4795.38

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3	Total profit before exceptional items and tax	139.55	562.1
4	Exceptional items	0	0
5	Total profit before tax	139.55	562.1
7	Tax expense		
8	Current tax	35.29	103.14
9	Deferred tax	-43.08	-43.08
10	Total tax expenses	-7.79	60.06
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	147.34	502.04
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	147.34	502.04
22	Other comprehensive income net of taxes	49.95	86.65

Financial Results – Ind-AS			
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23	Total Comprehensive Income for the period	197.29	588.69
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	124.65	429.75
	Total profit or loss, attributable to non-controlling interests	22.7	72.3
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	171.77	513.56
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	25.53	75.14
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		3802.28
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	5.78	19.69
	Diluted earnings (loss) per share from continuing operations	5.78	19.69
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	5.78	19.69
	Diluted earnings (loss) per share from continuing and discontinued operations	5.78	19.69
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	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2020
Date of end of reporting period	31-03-2021
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
Assets	
1	Non-current assets
Property, plant and equipment	1078.21
Capital work-in-progress	107.81
Investment property	2478.7
Goodwill	0
Other intangible assets	3.51
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	813.03
Trade receivables, non-current	25.02
Loans, non-current	0
Other non-current financial assets	5.33
Total non-current financial assets	843.38
Deferred tax assets (net)	43.08
Other non-current assets	57.33
Total non-current assets	4612.02
2	Current assets
Inventories	956.51
Current financial asset	
Current investments	295.39
Trade receivables, current	1053.08
Cash and cash equivalents	29.71
Bank balance other than cash and cash equivalents	457.42
Loans, current	4.19
Other current financial assets	7.34
Total current financial assets	1847.13
Current tax assets (net)	71.4
Other current assets	1083.33
Total current assets	3958.37

Statement of Asset and Liabilities		
	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2020
	Date of end of reporting period	31-03-2021
	Whether results are audited or unaudited	Audited
	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	8570.39
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	255
	Other equity	6123.34
	Total equity attributable to owners of parent	6378.34
	Non controlling interest	185.56
	Total equity	6563.9
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	106.69
	Trade payables, non-current	0
	Other non-current financial liabilities	644.64
	Total non-current financial liabilities	751.33
	Provisions, non-current	49.74
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	1.94
	Total non-current liabilities	803.01
Current liabilities		
Current financial liabilities		
	Borrowings, current	182.55
	Trade payables, current	475.02
	Other current financial liabilities	91.3
	Total current financial liabilities	748.87
	Other current liabilities	447.76
	Provisions, current	6.85
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	1203.48
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	2006.49
	Total equity and liabilities	8570.39
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		01-01-2021	01-04-2020
Date of end of reporting period		31-03-2021	31-03-2021
Whether accounts are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Renting	240.15	1083.21
2	Trading	365.11	927.96
3	Manufacturing	1173.45	3809.19
4	Entertainment	50	50
5	Reconciling items	-295.47	-624.46
	Total Segment Revenue	1533.24	5245.9
	Less: Inter segment revenue	0	0
	Revenue from operations	1533.24	5245.9
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Renting	220.97	879.05
2	Trading	0.81	43.06
3	Manufacturing	71.45	308.13
4	Entertainment	40.07	40.88
5	Reconciling items	0	0
	Total Profit before tax	333.3	1271.12
	i. Finance cost	28.77	80.53
	ii. Other Unallocable Expenditure net off Unallocable income	165	628.51
	Profit before tax	139.53	562.08
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Renting	2281.69	2281.69
2	Trading	481.52	481.52
3	Manufacturing	3122.57	3122.57
4	Entertainment	11.41	11.41
5	Reconciling items	0	0
	Total Segment Asset	5897.19	5897.19
	Un-allocable Assets	2673.21	2673.21
	Net Segment Asset	8570.4	8570.4
4	Segment Liabilities		
	Segment Liabilities		
1	Renting	601.82	601.82
2	Trading	74.29	74.29
3	Manufacturing	945.91	945.91
4	Entertainment	2.85	2.85
5	Reconciling items	0	0

	Total Segment Liabilities	1624.87	1624.87
	Un-allocable Liabilities	381.62	381.62
	Net Segment Liabilities	2006.49	2006.49
	Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2021
B	Date of end of reporting period	31-03-2021
C	Whether results are audited or unaudited	Audited
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	562.1
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	446.09
	Adjustments for decrease (increase) in trade receivables, current	111.46
	Adjustments for decrease (increase) in trade receivables, non-current	6.96
	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	8.37
	Adjustments for other financial assets, current	114.34
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-188.38
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	1.87
	Adjustments for increase (decrease) in other non-current liabilities	-26.86
	Adjustments for depreciation and amortisation expense	159.92
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-0.81
	Adjustments for provisions, current	-24.92
	Adjustments for provisions, non-current	23.86
	Adjustments for other financial liabilities, current	-1.2
	Adjustments for other financial liabilities, non-current	-80.22
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	43.16
	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)	507.32
	Net cash flows from (used in) operations	1069.42
	Dividends received	0
	Interest paid	-68

Interest received	0
Income taxes paid (refund)	-24.33
Other inflows (outflows) of cash	-34.44
Net cash flows from (used in) operating activities	1127.31
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	0
Purchase of property, plant and equipment	83.8
Proceeds from sales of investment property	8.18
Purchase of investment property	0
Proceeds from sales of intangible assets	-573.04
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	44.11
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-1.91
Net cash flows from (used in) investing activities	-606.46
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	3109.55
Repayments of borrowings	3502.04
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	68
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-460.49
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	60.36
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	60.36
Cash and cash equivalents cash flow statement at beginning of period	426.76
Cash and cash equivalents cash flow statement at end of period	487.12

