

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	01-04-2021
Date of end of financial year	31-03-2022
Date of board meeting when results were approved	28-05-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	12-05-2022
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	28-05-2022 15:15
End date and time of board meeting	28-05-2022 16:15
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	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
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	708.25	2204.4
	Other income	31.27	93.36
	Total income	739.52	2297.76
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	371.33	1025.16
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	12.99	26.28
(d)	Employee benefit expense	71.35	311.32
(e)	Finance costs	7.48	34.35
(f)	Depreciation, depletion and amortisation expense	22.45	84.27
(f)	Other Expenses		
1	Power and fuel	3.39	13.51
2	Rent	4.86	23.63
3	Repairs to buildings	36.8	136.94
4	Repairs others	8.79	48.35
5	Insurance	1.53	6.77
6	Rates and taxes	3.33	14.79
7	Payment to auditors	1.17	4.49
8	Selling Expenses	4.94	17.12
9	Travelling	7.26	20.02
10	Other Expenses	90.33	312.31
	Total other expenses	162.4	597.93
	Total expenses	648	2079.31

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3	Total profit before exceptional items and tax	91.52	218.45
4	Exceptional items	0	0
5	Total profit before tax	91.52	218.45
7	Tax expense		
8	Current tax	11.7	34.5
9	Deferred tax	0	0
10	Total tax expenses	11.7	34.5
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	79.82	183.95
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	79.82	183.95
22	Other comprehensive income net of taxes	23.92	80.32

Financial Results – Ind-AS			
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C	Whether results are audited or unaudited	Audited	Audited
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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	103.74	264.27
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		3591.51
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	3.13	7.21
	Diluted earnings (loss) per share from continuing operations	3.13	7.21
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	3.13	7.21
	Diluted earnings (loss) per share from continuing and discontinued operations	3.13	7.21
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	01-04-2021
Date of end of reporting period	31-03-2022
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1	Non-current assets
Property, plant and equipment	223.09
Capital work-in-progress	0
Investment property	144.36
Goodwill	0
Other intangible assets	2.21
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	2597
Trade receivables, non-current	37.01
Loans, non-current	0
Other non-current financial assets	13.6
Total non-current financial assets	2647.61
Deferred tax assets (net)	0
Other non-current assets	0
Total non-current assets	3017.27
2	Current assets
Inventories	27.57
Current financial asset	
Current investments	178.52
Trade receivables, current	222.46
Cash and cash equivalents	23.91
Bank balance other than cash and cash equivalents	366.99
Loans, current	0
Other current financial assets	5.62
Total current financial assets	797.5
Current tax assets (net)	110.79
Other current assets	1050.46
Total current assets	1986.32

Statement of Asset and Liabilities	
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Date of start of reporting period	01-04-2021
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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	5003.59
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	255
Other equity	3591.51
Total equity attributable to owners of parent	3846.51
Non controlling interest	
Total equity	3846.51
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	28.4
Trade payables, non-current	0.05
Other non-current financial liabilities	664.09
Total non-current financial liabilities	692.54
Provisions, non-current	10.63
Deferred tax liabilities (net)	0
Deferred government grants, Non-current	0
Other non-current liabilities	18.88
Total non-current liabilities	722.05
Current liabilities	
Current financial liabilities	
Borrowings, current	188.61
Trade payables, current	146.71
Other current financial liabilities	5.94
Total current financial liabilities	341.26
Other current liabilities	0
Provisions, current	0.84
Current tax liabilities (Net)	92.93
Deferred government grants, Current	0
Total current liabilities	435.03
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	1157.08
Total equity and liabilities	5003.59
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		01-01-2022	01-04-2021
Date of end of reporting period		31-03-2022	31-03-2022
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	293.32	1033.85
2	Trading	414.93	1170.55
	Total Segment Revenue	708.25	2204.4
	Less: Inter segment revenue		
	Revenue from operations	708.25	2204.4
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Renting	216.93	769.23
2	Trading	35.04	27.59
	Total Profit before tax	251.97	796.82
	i. Finance cost	7.48	34.35
	ii. Other Unallocable Expenditure net off Unallocable income	152.97	544.02
	Profit before tax	91.52	218.45
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Renting	168.12	168.12
2	Trading	339.73	339.73
	Total Segment Asset	507.85	507.85
	Un-allocable Assets	4495.74	4495.74
	Net Segment Asset	5003.59	5003.59
4	Segment Liabilities		
	Segment Liabilities		
1	Renting	666.36	666.36
2	Trading	210.17	210.17
	Total Segment Liabilities	876.53	876.53
	Un-allocable Liabilities	280.55	280.55
	Net Segment Liabilities	1157.08	1157.08
	Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021
B	Date of end of reporting period	31-03-2022
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	218.45
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	26.28
	Adjustments for decrease (increase) in trade receivables, current	151.69
	Adjustments for decrease (increase) in trade receivables, non-current	-11.12
	Adjustments for decrease (increase) in other current assets	-1.78
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0.97
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-70.16
	Adjustments for increase (decrease) in trade payables, non-current	0.05
	Adjustments for increase (decrease) in other current liabilities	-2.98
	Adjustments for increase (decrease) in other non-current liabilities	17.44
	Adjustments for depreciation and amortisation expense	84.27
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.23
	Adjustments for provisions, current	-5.73
	Adjustments for provisions, non-current	-15.69
	Adjustments for other financial liabilities, current	5.25
	Adjustments for other financial liabilities, non-current	71.71
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	6.63
	Adjustments for interest income	36.53
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-38.68
	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)	168.59
	Net cash flows from (used in) operations	387.04
	Dividends received	0
	Interest paid	-21.96

Interest received	0
Income taxes paid (refund)	9.15
Other inflows (outflows) of cash	-0.41
Net cash flows from (used in) operating activities	399.44
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	-2.66
Purchase of property, plant and equipment	0
Proceeds from sales of investment property	0
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	6.63
Interest received	37.95
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-191.15
Net cash flows from (used in) investing activities	-149.23
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	3182.79
	Repayments of borrowings	3282.46
	Payments of finance lease liabilities	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	21.96
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-121.63
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	128.58
	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	128.58
	Cash and cash equivalents cash flow statement at beginning of period	262.32
	Cash and cash equivalents cash flow statement at end of period	390.9

