

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	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	09-11-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-10-2022
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	09-11-2022 15:30
End date and time of board meeting	09-11-2022 16:10
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	01-07-2022
B	Date of end of reporting period	30-09-2022
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. 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	2027.86
	Other income	48.06
	Total income	2075.92
2	Expenses	
(a)	Cost of materials consumed	982.58
(b)	Purchases of stock-in-trade	72.42
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	15.58
(d)	Employee benefit expense	303.28
(e)	Finance costs	19.41
(f)	Depreciation, depletion and amortisation expense	33.42
(f)	Other Expenses	
1	Power and Fuel	14.57
2	Rent	6.24
3	Repairs to Buildings	41.81
4	Repairs others	23.99
5	Insurance	3.26
6	Rates and Taxes	3.47
7	Payment to Auditors	3.11
8	Selling Expenses (commission)	5.87
9	Travelling	19.31
10	Miscellaneous expenses	230.5
	Total other expenses	352.13
	Total expenses	1778.82

3393.56

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	01-07-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
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.		
3	Total profit before exceptional items and tax	297.1	479.86
4	Exceptional items	0	-25.96
5	Total profit before tax	297.1	453.9
7	Tax expense		
8	Current tax	55.14	102.84
9	Deferred tax	0.7	0.91
10	Total tax expenses	55.84	103.75
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	241.26	350.15
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	241.26	350.15
22	Other comprehensive income net of taxes	-10.11	-59

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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B	Date of end of reporting period	30-09-2022	30-09-2022
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.		
23	Total Comprehensive Income for the period	231.15	291.15
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	204.87	284.07
	Total profit or loss, attributable to non-controlling interests	36.39	66.08
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	194.76	225.07
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	36.39	66.08
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	9.46	13.73
	Diluted earnings (loss) per share from continuing operations	9.46	13.73
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	9.46	13.73
	Diluted earnings (loss) per share from continuing and discontinued operations	9.46	13.73
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	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	30-09-2022
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	1055.81
Capital work-in-progress	154.34
Investment property	140.16
Goodwill	0
Other intangible assets	2.19
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	1225.01
Trade receivables, non-current	4.94
Loans, non-current	0
Other non-current financial assets	0
Total non-current financial assets	1229.95
Deferred tax assets (net)	0
Other non-current assets	34.83
Total non-current assets	2617.28
2 Current assets	
Inventories	1039.12
Current financial asset	
Current investments	639.2
Trade receivables, current	1600.22
Cash and cash equivalents	9.68
Bank balance other than cash and cash equivalents	735.57
Loans, current	0
Other current financial assets	6.16
Total current financial assets	2990.83
Current tax assets (net)	102.33
Other current assets	1073.65
Total current assets	5205.93

Statement of Asset and Liabilities		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2022
	Date of end of reporting period	30-09-2022
	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	7823.21
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	255
	Other equity	4538.16
	Total equity attributable to owners of parent	4793.16
	Non controlling interest	338.23
	Total equity	5131.39
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	11.94
	Trade payables, non-current	0
	Other non-current financial liabilities	712.65
	Total non-current financial liabilities	724.59
	Provisions, non-current	37.78
	Deferred tax liabilities (net)	16.3
	Deferred government grants, Non-current	0
	Other non-current liabilities	4.94
	Total non-current liabilities	783.61
Current liabilities		
Current financial liabilities		
	Borrowings, current	647.49
	Trade payables, current	659.01
	Other current financial liabilities	0.39
	Total current financial liabilities	1306.89
	Other current liabilities	538.01
	Provisions, current	0
	Current tax liabilities (Net)	63.31
	Deferred government grants, Current	0
	Total current liabilities	1908.21
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	2691.82
	Total equity and liabilities	7823.21
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	01-07-2022	01-04-2022
Date of end of reporting period	30-09-2022	30-09-2022
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	295.45	592.08
2 Trading	496.99	781.79
3 Manufacturing	1671.05	3072.42
4 Reconciling items	-435.63	-660.81
Total Segment Revenue	2027.86	3785.48
Less: Inter segment revenue	0	0
Revenue from operations	2027.86	3785.48
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1 Renting	247.85	473.41
2 Trading	-11.87	-35.4
3 Manufacturing	188.4	338.03
4 Reconciling items	2.26	0
Total Profit before tax	426.64	776.04
i. Finance cost	19.41	36
ii. Other Unallocable Expenditure net off Unallocable income	110.13	260.18
Profit before tax	297.1	479.86
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1 Renting	435.02	435.02
2 Trading	477.58	477.58
3 Manufacturing	3734.18	3734.18
4 Reconciling items	0	0
Total Segment Asset	4646.78	4646.78
Un-allocable Assets	3176.43	3176.43
Net Segment Asset	7823.21	7823.21
4 Segment Liabilities		
Segment Liabilities		
1 Renting	686.28	686.28
2 Trading	83.36	83.36
3 Manufacturing	1635.85	1635.85
4 Reconciling items	0	0
Total Segment Liabilities	2405.49	2405.49
Un-allocable Liabilities	286.33	286.33
Net Segment Liabilities	2691.82	2691.82
Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2022
B	Date of end of reporting period	30-09-2022
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	453.9
Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	31.46
	Adjustments for decrease (increase) in inventories	196.85
	Adjustments for decrease (increase) in trade receivables, current	-339.48
	Adjustments for decrease (increase) in trade receivables, non-current	32.07
	Adjustments for decrease (increase) in other current assets	-11.5
	Adjustments for decrease (increase) in other non-current assets	0.74
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0.14
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	205.64
	Adjustments for increase (decrease) in trade payables, non-current	-0.05
	Adjustments for increase (decrease) in other current liabilities	-130.7
	Adjustments for increase (decrease) in other non-current liabilities	-13.94
	Adjustments for depreciation and amortisation expense	59.86
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-2.96
	Adjustments for provisions, current	-1.08
	Adjustments for provisions, non-current	-0.29
	Adjustments for other financial liabilities, current	-5.68
	Adjustments for other financial liabilities, non-current	10.76
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0.64
	Adjustments for interest income	33.16
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-31.71
	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)	-33.67
	Net cash flows from (used in) operations	420.23
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	34.39
	Other inflows (outflows) of cash	28.85
	Net cash flows from (used in) operating activities	414.69
Cash flows from used in investing activities		
	Cash flows from losing control of subsidiaries or other businesses	0.12
	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	618.07
	Other cash payments to acquire equity or debt instruments of other entities	535.08
	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	136.42
	Proceeds from sales of investment property	6.6
	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	0.64
	Interest received	24.35
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-37.96
	Net cash flows from (used in) investing activities	-59.68
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	1317.59
	Repayments of borrowings	1452.09
	Payments of finance lease liabilities	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	31.46
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-165.96
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	189.05
	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	189.05
	Cash and cash equivalents cash flow statement at beginning of period	556.2
	Cash and cash equivalents cash flow statement at end of period	745.25

