

General information about company	
Scrip code	501391
NSE Symbol	
MSEI Symbol	
ISIN*	INE855A01019
Name of company	W.H.BRADY & COMPANY LIMITED
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	27-05-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	08-05-2023
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	27-05-2023 12:45
End date and time of board meeting	27-05-2023 01:20
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	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
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	686.43	2628.31
	Other income	17.86	104.17
	Total income	704.29	2732.48
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	352.8	1293.36
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	3.89	13.77
(d)	Employee benefit expense	120.46	396.14
(e)	Finance costs	3.51	27.41
(f)	Depreciation, depletion and amortisation expense	18.44	69.71
(f)	Other Expenses		
1	Power and fuel	2.93	12.53
2	Rent	4.94	19.56
3	Repairs to buildings	42.47	172.48
4	Repairs others	27.15	72.02
5	Insurance	1.6	6.9
6	Rates and taxes	3.63	14.94
7	Payment to auditors	1.39	5.92
8	Selling Expenses	11.91	44.4
9	Travelling	17.8	97.17
10	Other Expenses	71.57	247.94
	Total other expenses	185.39	693.86
	Total expenses	684.49	2494.25

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3	Total profit before exceptional items and tax	19.8	238.23
4	Exceptional items	0	0
5	Total profit before tax	19.8	238.23
7	Tax expense		
8	Current tax	3.46	45.58
9	Deferred tax	-12.13	-12.13
10	Total tax expenses	-8.67	33.45
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	28.47	204.78
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	28.47	204.78
22	Other comprehensive income net of taxes	14.43	-53.63

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.		
23	Total Comprehensive Income for the period	42.9	151.15
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		3742.66
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	1.12	8.03
	Diluted earnings (loss) per share from continuing operations	1.12	8.03
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	1.12	8.03
	Diluted earnings (loss) per share from continuing and discontinued operations	1.12	8.03
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	01-04-2022
Date of end of reporting period	31-03-2023
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	264.65
Capital work-in-progress	0
Investment property	135.96
Goodwill	0
Other intangible assets	2.08
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	2549.83
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	0
Total non-current financial assets	2549.83
Deferred tax assets (net)	0
Other non-current assets	724.7
Total non-current assets	3677.22
2 Current assets	
Inventories	13.8
Current financial asset	
Current investments	558.24
Trade receivables, current	223.97
Cash and cash equivalents	9.22
Bank balance other than cash and cash equivalents	576.21
Loans, current	0
Other current financial assets	3.42
Total current financial assets	1371.06
Current tax assets (net)	84.27
Other current assets	31.63
Total current assets	1500.76

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
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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	5177.98
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	255
Other equity	3742.66
Total equity attributable to owners of parent	3997.66
Non controlling interest	
Total equity	3997.66
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	0
Trade payables, non-current	0
Other non-current financial liabilities	518.85
Total non-current financial liabilities	518.85
Provisions, non-current	16.4
Deferred tax liabilities (net)	7.67
Deferred government grants, Non-current	0
Other non-current liabilities	0
Total non-current liabilities	542.92
Current liabilities	
Current financial liabilities	
Borrowings, current	217.86
Trade payables, current	101.65
Other current financial liabilities	165.28
Total current financial liabilities	484.79
Other current liabilities	151.36
Provisions, current	1.25
Current tax liabilities (Net)	0
Deferred government grants, Current	0
Total current liabilities	637.4
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	1180.32
Total equity and liabilities	5177.98
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		01-01-2023	01-04-2022
Date of end of reporting period		31-03-2023	31-03-2023
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	303.96	1197.82
2	Trading	382.47	1430.49
	Total Segment Revenue	686.43	2628.31
	Less: Inter segment revenue	0	0
	Revenue from operations	686.43	2628.31
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Renting	253.47	970.08
2	Trading	-125.31	-119.77
	Total Profit before tax	128.16	850.31
	i. Finance cost	3.51	27.41
	ii. Other Unallocable Expenditure net off Unallocable income	104.85	584.67
	Profit before tax	19.8	238.23
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Renting	169.46	169.46
2	Trading	298.86	298.86
	Total Segment Asset	468.32	468.32
	Un-allocable Assets	4709.66	4709.66
	Net Segment Asset	5177.98	5177.98
4	Segment Liabilities		
	Segment Liabilities		
1	Renting	681.19	681.19
2	Trading	197.3	197.3
	Total Segment Liabilities	878.49	878.49
	Un-allocable Liabilities	301.83	301.83
	Net Segment Liabilities	1180.32	1180.32
	Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	31-03-2023
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	238.23
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	17.044
	Adjustments for decrease (increase) in inventories	13.773
	Adjustments for decrease (increase) in trade receivables, current	2.63
	Adjustments for decrease (increase) in trade receivables, non-current	37.012
	Adjustments for decrease (increase) in other current assets	-1.956
	Adjustments for decrease (increase) in other non-current assets	297.286
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	2.202
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-45.055
	Adjustments for increase (decrease) in trade payables, non-current	-0.048
	Adjustments for increase (decrease) in other current liabilities	58.415
	Adjustments for increase (decrease) in other non-current liabilities	-18.883
	Adjustments for depreciation and amortisation expense	69.714
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-2.768
	Adjustments for provisions, current	0.412
	Adjustments for provisions, non-current	5.762
	Adjustments for other financial liabilities, current	159.315
	Adjustments for other financial liabilities, non-current	-145.247
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	2.762
	Adjustments for interest income	54.342
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-19.101
	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)	373.403
	Net cash flows from (used in) operations	611.633
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-3.95
	Other inflows (outflows) of cash	-0.088
	Net cash flows from (used in) operating activities	615.495
	Cash flows from used in investing activities	

Cash flows from losing control of subsidiaries or other businesses	1.19
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	1078.338
Other cash payments to acquire equity or debt instruments of other entities	1430.4
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	6.61
Purchase of property, plant and equipment	107
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	2.76
Interest received	43.73
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-209.215
Net cash flows from (used in) investing activities	-613.987
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	3605.704
Repayments of borrowings	3780.783
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	17.044
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-192.123
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-190.615

	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	-190.615
	Cash and cash equivalents cash flow statement at beginning of period	23.91
	Cash and cash equivalents cash flow statement at end of period	-166.705

