

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	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	11-08-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25-07-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	First quarter
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	11-08-2023 12:45
End date and time of board meeting	11-08-2023 01:30
Whether cash flow statement is applicable on company	
Type of cash flow statement	
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	01-04-2023	01-04-2023
B	Date of end of reporting period	30-06-2023	30-06-2023
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.		
1	Income		
	Revenue from operations	1766.97	1766.97
	Other income	214.1	214.1
	Total income	1981.07	1981.07
2	Expenses		
(a)	Cost of materials consumed	735.17	735.17
(b)	Purchases of stock-in-trade	16.47	16.47
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	23.43	23.43
(d)	Employee benefit expense	342.77	342.77
(e)	Finance costs	19.83	19.83
(f)	Depreciation, depletion and amortisation expense	28.19	28.19
(f)	Other Expenses		
1	Power and fuel	15.43	15.43
2	Rent	6.29	6.29
3	Rates and taxes	4.67	4.67
4	Repairs to buildings	42.69	42.69
5	Repairs - Others	17.13	17.13
6	Insurance	2.91	2.91
7	Selling expenses (commission)	5.36	5.36
8	Travelling	55.21	55.21
9	Payment to auditors	2.63	2.63
10	Other Expenses	204.45	204.45
	Total other expenses	356.77	356.77
	Total expenses	1522.63	1522.63

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.		
3	Total profit before exceptional items and tax	458.44	458.44
4	Exceptional items	0	0
5	Total profit before tax	458.44	458.44
7	Tax expense		
8	Current tax	98.76	98.76
9	Deferred tax	36.55	36.55
10	Total tax expenses	135.31	135.31
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	323.13	323.13
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	323.13	323.13
22	Other comprehensive income net of taxes	9.26	9.26

Financial Results – Ind-AS			
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C	Whether results are audited or unaudited	Unaudited	Unaudited
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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	332.39	332.39
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	274.37	274.37
	Total profit or loss, attributable to non-controlling interests	48.76	48.76
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	283.63	283.63
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	48.76	48.76
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	12.67	12.67
	Diluted earnings (loss) per share from continuing operations	12.67	12.67
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	12.67	12.67
	Diluted earnings (loss) per share from continuing and discontinued operations	12.67	12.67
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

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		01-04-2023	01-04-2023
Date of end of reporting period		30-06-2023	30-06-2023
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 (Leave & License)	302.84	302.84
2	Trading	613.99	613.99
3	Manufacturing	1429.6	1429.6
4	Reconciling items	-579.46	-579.46
	Total Segment Revenue	1766.97	1766.97
	Less: Inter segment revenue	0	0
	Revenue from operations	1766.97	1766.97
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Renting (Leave & License)	244.91	244.91
2	Trading	-47.06	-47.06
3	Manufacturing	257.2	257.2
4	Reconciling items	0	0
	Total Profit before tax	455.05	455.05
	i. Finance cost	19.83	19.83
	ii. Other Unallocable Expenditure net off Unallocable income	-23.22	-23.22
	Profit before tax	458.44	458.44
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Renting (Leave & License)	133.99	133.99
2	Trading	490.05	490.05
3	Manufacturing	3744.44	3744.44
4	Reconciling items	0	0
	Total Segment Asset	4368.48	4368.48
	Un-allocable Assets	4175.52	4175.52
	Net Segment Asset	8544	8544
4	Segment Liabilities		
	Segment Liabilities		
1	Renting (Leave & License)	770.94	770.94
2	Trading	116.28	116.28
3	Manufacturing	1504.17	1504.17
4	Reconciling items	0	0
	Total Segment Liabilities	2391.39	2391.39
	Un-allocable Liabilities	351.13	351.13
	Net Segment Liabilities	2742.52	2742.52
	Disclosure of notes on segments		

