

<b>General information about company</b>	
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	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	14-02-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	29-01-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third 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	14-02-2024 12:45
End date and time of board meeting	14-02-2024 13:15
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

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-10-2023	01-04-2023
B	Date of end of reporting period	31-12-2023	31-12-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	2271.88	5927.29
	Other income	186.87	546.9
	<b>Total income</b>	<b>2458.75</b>	<b>6474.19</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	1069.11	2773.93
(b)	Purchases of stock-in-trade	35.17	106.15
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-85.41	-212.87
(d)	Employee benefit expense	370.51	1053.4
(e)	Finance costs	39.65	80.15
(f)	Depreciation, depletion and amortisation expense	32.04	89.36
<b>(f)</b>	<b>Other Expenses</b>		
1	Power and fuel	14.41	42.13
2	Rent	6.26	18.79
3	Repairs to buildings	65.05	165.98
4	Repairs - Others	22.42	61.19
5	Insurance	3.56	9.37
6	Rates and taxes	5.47	14.06
7	Payment to auditors	2.83	7.9
8	Selling Expenses (Commission)	10.64	26.87
9	Travelling	27.61	139.97
10	Other Expenses	471.87	961.57
	<b>Total other expenses</b>	<b>630.12</b>	<b>1447.83</b>
	<b>Total expenses</b>	<b>2091.19</b>	<b>5337.95</b>

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<b>3</b>	<b>Total profit before exceptional items and tax</b>	367.56	1136.24
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	367.56	1136.24
<b>7</b>	<b>Tax expense</b>		
8	Current tax	93.81	263.54
9	Deferred tax	7.76	59.59
<b>10</b>	<b>Total tax expenses</b>	101.57	323.13
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	265.99	813.11
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	265.99	813.11
22	Other comprehensive income net of taxes	16.96	33.58

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<b>23</b>	<b>Total Comprehensive Income for the period</b>	282.95	846.69
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	206.28	652.42
	Total profit or loss, attributable to non-controlling interests	59.71	160.69
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	223.24	686
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	59.71	160.69
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	255	255
	Face value of equity share capital	10	10
<b>27</b>	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	10.43	31.89
	Diluted earnings (loss) per share from continuing operations	10.43	31.89
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	10.43	31.89
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	10.43	31.89
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
<b>33</b>	<b>Disclosure of notes on financial results</b>		

<b>Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results</b>			
<b>Particulars</b>		<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period		01-10-2023	01-04-2023
Date of end of reporting period		31-12-2023	31-12-2023
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Renting (Leave & License)	355.68	911.52
2	Trading	502.08	1858.11
3	Manufacturing	1897.95	4920.63
4	Reconciling items	-483.83	-1762.97
	<b>Total Segment Revenue</b>	<b>2271.88</b>	<b>5927.29</b>
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	<b>2271.88</b>	<b>5927.29</b>
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Renting (Leave & License)	221.01	634.91
2	Trading	-35.68	-95.57
3	Manufacturing	333.36	856.51
4	Reconciling items	0	0
	<b>Total Profit before tax</b>	<b>518.69</b>	<b>1395.85</b>
	<b>i. Finance cost</b>	<b>39.65</b>	<b>80.15</b>
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	<b>111.48</b>	<b>179.46</b>
	<b>Profit before tax</b>	<b>367.56</b>	<b>1136.24</b>
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Renting (Leave & License)	238.75	238.75
2	Trading	411.01	411.01
3	Manufacturing	4859.1	4859.1
4	Reconciling items	0	0
	<b>Total Segment Asset</b>	<b>5508.86</b>	<b>5508.86</b>
	<b>Un-allocable Assets</b>	<b>4515.53</b>	<b>4515.53</b>
	<b>Net Segment Asset</b>	<b>10024.39</b>	<b>10024.39</b>
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Renting (Leave & License)	855.13	855.13
2	Trading	108.91	108.91
3	Manufacturing	2422.25	2422.25
4	Reconciling items	0	0
	<b>Total Segment Liabilities</b>	<b>3386.29</b>	<b>3386.29</b>
	<b>Un-allocable Liabilities</b>	<b>340.78</b>	<b>340.78</b>
	<b>Net Segment Liabilities</b>	<b>3727.07</b>	<b>3727.07</b>
	<b>Disclosure of notes on segments</b>		

