

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	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	04-11-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-10-2023
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	04-11-2023 12:30
End date and time of board meeting	04-11-2023 13:00
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	01-07-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
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	1888.44	3655.41
	Other income	145.93	360.03
	Total income	2034.37	4015.44
2	Expenses		
(a)	Cost of materials consumed	969.65	1704.82
(b)	Purchases of stock-in-trade	54.51	70.98
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-150.89	-127.46
(d)	Employee benefit expense	340.12	682.89
(e)	Finance costs	20.67	40.5
(f)	Depreciation, depletion and amortisation expense	29.13	57.32
(f)	Other Expenses		
1	Power and fuel	12.29	27.72
2	Rent	6.24	12.53
3	Rates and taxes	3.92	8.59
4	Repairs to buildings	58.24	100.93
5	Repairs - Others	21.64	38.77
6	Insurance	2.9	5.81
7	Selling expenses (commission)	10.87	16.23
8	Travelling	57.15	112.36
9	Payment to auditors	2.44	5.07
10	Other Expenses	285.25	489.7
	Total other expenses	460.94	817.71
	Total expenses	1724.13	3246.76

Financial Results – Ind-AS			
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3	Total profit before exceptional items and tax	310.24	768.68
4	Exceptional items	0	0
5	Total profit before tax	310.24	768.68
7	Tax expense		
8	Current tax	70.89	169.73
9	Deferred tax	15.36	51.83
10	Total tax expenses	86.25	221.56
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	223.99	547.12
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	223.99	547.12
22	Other comprehensive income net of taxes	7.36	16.62

Financial Results – Ind-AS			
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23	Total Comprehensive Income for the period	231.35	563.74
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	171.77	446.14
	Total profit or loss, attributable to non-controlling interests	52.22	100.98
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	179.13	462.76
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	52.22	100.98
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	8.78	21.46
	Diluted earnings (loss) per share from continuing operations	8.78	21.46
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	8.78	21.46
	Diluted earnings (loss) per share from continuing and discontinued operations	8.78	21.46
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	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023
Date of end of reporting period	30-09-2023
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated
Assets	
1	Non-current assets
Property, plant and equipment	988.52
Capital work-in-progress	304.28
Investment property	179.24
Goodwill	0
Other intangible assets	17.82
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	2110.46
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	675.95
Total non-current financial assets	2786.41
Deferred tax assets (net)	0
Other non-current assets	0
Total non-current assets	4276.27
2	Current assets
Inventories	1321.13
Current financial asset	
Current investments	841.8
Trade receivables, current	1613.04
Cash and cash equivalents	14.69
Bank balance other than cash and cash equivalents	652.69
Loans, current	0
Other current financial assets	8.95
Total current financial assets	3131.17
Current tax assets (net)	94.92
Other current assets	453.49
Total current assets	5000.71

Statement of Asset and Liabilities		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2023
	Date of end of reporting period	30-09-2023
	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	9276.98
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	255
	Other equity	5251.22
	Total equity attributable to owners of parent	5506.22
	Non controlling interest	508.16
	Total equity	6014.38
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	0
	Trade payables, non-current	
	Other non-current financial liabilities	731.41
	Total non-current financial liabilities	731.41
	Provisions, non-current	46.03
	Deferred tax liabilities (net)	75.66
	Deferred government grants, Non-current	0
	Other non-current liabilities	40.08
	Total non-current liabilities	893.18
Current liabilities		
Current financial liabilities		
	Borrowings, current	699.8
	Trade payables, current	618.02
	Other current financial liabilities	76.35
	Total current financial liabilities	1394.17
	Other current liabilities	939.27
	Provisions, current	4.73
	Current tax liabilities (Net)	31.25
	Deferred government grants, Current	0
	Total current liabilities	2369.42
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	3262.6
	Total equity and liabilities	9276.98
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		01-07-2023	01-04-2023
Date of end of reporting period		30-09-2023	30-09-2023
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	253	555.84
2	Trading	742.04	1356.03
3	Manufacturing	1593.08	3022.68
4	Reconciling Item	-699.68	-1279.14
	Total Segment Revenue	1888.44	3655.41
	Less: Inter segment revenue		
	Revenue from operations	1888.44	3655.41
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Renting	168.99	413.9
2	Trading	-12.83	-59.89
3	Manufacturing	265.95	523.15
4	Reconciling Item	0	0
	Total Profit before tax	422.11	877.16
	i. Finance cost	20.67	40.5
	ii. Other Unallocable Expenditure net off Unallocable income	91.2	67.98
	Profit before tax	310.24	768.68
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Renting	296.24	296.24
2	Trading	433.72	433.72
3	Manufacturing	4126.23	4126.23
4	Reconciling Item	0	0
	Total Segment Asset	4856.19	4856.19
	Un-allocable Assets	4420.79	4420.79
	Net Segment Asset	9276.98	9276.98
4	Segment Liabilities		
	Segment Liabilities		
1	Renting	833.13	833.13
2	Trading	85.98	85.98
3	Manufacturing	1867	1867
4	Reconciling Item	0	0
	Total Segment Liabilities	2786.11	2786.11
	Un-allocable Liabilities	476.49	476.49
	Net Segment Liabilities	3262.6	3262.6
	Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	30-09-2023
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	768.68
Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-231.21
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	-682.33
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	693.46
	Adjustments for depreciation and amortisation expense	57.32
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	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)	-162.76
	Net cash flows from (used in) operations	605.92
	Dividends received	-4.8
	Interest paid	-34.47
	Interest received	-47.29
	Income taxes paid (refund)	171.2
	Other inflows (outflows) of cash	-247.41
	Net cash flows from (used in) operating activities	169.69

	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	281.54
	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	1.36
	Purchase of property, plant and equipment	31.64
	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	0.74
	Interest received	27.07
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-188.32
	Net cash flows from (used in) investing activities	90.75
	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	2655.41
	Repayments of borrowings	2938.51
	Payments of finance lease liabilities	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	34.47
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0

	Net cash flows from (used in) financing activities	-317.57
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-57.13
	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	-57.13
	Cash and cash equivalents cash flow statement at beginning of period	-165.15
	Cash and cash equivalents cash flow statement at end of period	-222.28

