

General information about company	
Scrip code	501391
NSE Symbol	NA
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	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	06-02-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	27-01-2025
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	06-02-2025 13:35
End date and time of board meeting	06-02-2025 14:20
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	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
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	2345.69	7466.92
	Other income	162.49	610.05
	Total income	2508.18	8076.97
2	Expenses		
(a)	Cost of materials consumed	1188.34	3667.28
(b)	Purchases of stock-in-trade	28.73	60.81
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-217.82	-246.83
(d)	Employee benefit expense	406.02	1257.65
(e)	Finance costs	26	76.12
(f)	Depreciation, depletion and amortisation expense	52.45	142.39
(f)	Other Expenses		
1	Power and fuel	15.66	47.403
2	Rent	8.04	22.408
3	Rates and taxes	3.87	13.314
4	Repairs to buildings	57.28	131.415
5	Repairs - Others	28.97	74.009
6	Insurance	3.72	10.135
7	Selling expenses (commission)	10.11	18.861
8	Travelling	72.56	198.227
9	Legal and professional charges	46.11	150.409
10	Other Expenses	349.58	994.34
	Total other expenses	595.9	1660.521
	Total expenses	2079.62	6617.941

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	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
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	428.56	1459.029
4	Exceptional items	0	0
5	Total profit before tax	428.56	1459.029
7	Tax expense		
8	Current tax	102.59	344.06
9	Deferred tax	4.46	31.7
10	Total tax expenses	107.05	375.76
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	321.51	1083.269
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	321.51	1083.269
22	Other comprehensive income net of taxes	-56.9	128

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	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
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	264.61	1211.269
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	263.78	893.53
	Total profit or loss, attributable to non-controlling interests	57.73	189.76
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	206.88	1021.53
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	57.73	189.76
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	12.608	42.482
	Diluted earnings (loss) per share from continuing operations	12.608	42.482
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	12.608	42.482
	Diluted earnings (loss) per share from continuing and discontinued operations	12.608	42.482
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block	
Textual Information(1)	<p>Notes to the Consolidated UNAUDITED financial results FOR THE QUARTER AND NINE MONTHS ENDED 1) The above Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2024 ("Financial Results") have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Rules, 2016 and other accounting principles generally accepted in India.</p> <p>2) The above Unaudited Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on February 06, 2025.</p> <p>3) The above Unaudited Consolidated Financial Results include the Unaudited financial results of the company's subsidiary Brady & Morris Engineering Company Limited.</p> <p>4) The above Unaudited Consolidated Financial Results are available on the website of BSE Limited (www.bseindia.com) and on the website of the Company (www.whbrady.in).</p> <p>5) Earnings per share are not annualised except for the year ended March 31, 2024.</p> <p>6) The provision for tax for the quarter and nine months ended December 31, 2024 is made on the basis of minimum alternate tax (MAT) in case of the holding company since the tax on total income under normal provisions of the Income tax Act, 1961 is less than that amount. The MAT credit, will be considered / recognised after ascertaining the probability that the near future economic benefits associated with it will flow to the company on the basis of income tax assessment at the appropriate time.</p> <p>7) The Authorised Share Capital of the Company has been increased from Rs. 500.00 lakhs divided into 50 lakhs equity shares of Rs.10/- each to Rs.1000.00 lakhs divided into 100 lakhs equity shares of Rs. 10/- each in terms of Special Resolution passed by the shareholders of the Company in the 111th AGM held on September 28, 2024.</p> <p>8) Figures of previous period's have been regrouped/restated wherever considered necessary, to conform to current period's classification.</p>

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		01-10-2024	01-04-2024
Date of end of reporting period		31-12-2024	31-12-2024
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)	363.74	1060.17
2	Trading	469.85	1046.53
3	Manufacturing	1963.14	6361.54
4	Reconciling items	-451.04	-1001.32
	Total Segment Revenue	2345.69	7466.92
	Less: Inter segment revenue		
	Revenue from operations	2345.69	7466.92
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Renting (Leave & License)	293.11	850.85
2	Trading	-44.94	-151.92
3	Manufacturing	298.73	972.75
4	Reconciling items	0	0
	Total Profit before tax	546.9	1671.68
	i. Finance cost	26	76.12
	ii. Other Unallocable Expenditure net off Unallocable income	92.34	136.51
	Profit before tax	428.56	1459.05
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Renting (Leave & License)	150.81	150.81
2	Trading	180.14	180.14
3	Manufacturing	5495.7	5495.7
4	Reconciling items	0	0
	Total Segment Asset	5826.65	5826.65
	Un-allocable Assets	5892.28	5892.28
	Net Segment Asset	11718.93	11718.93
4	Segment Liabilities		
	Segment Liabilities		
1	Renting (Leave & License)	819.09	819.09
2	Trading	95.26	95.26
3	Manufacturing	2425.69	2425.69
4	Reconciling items	0	0
	Total Segment Liabilities	3340.04	3340.04
	Un-allocable Liabilities	473.38	473.38
	Net Segment Liabilities	3813.42	3813.42
	Disclosure of notes on segments	Textual Information(1)	

Text Block	
Textual Information(1)	<p>Notes:</p> <p>1) The Group has reported segment information as per Indian Accounting Standard 108 "Operating Segment" (IND AS 108). The identification of operating segments is consistent with performance assessment and resource allocation by the management. 2) Classification of Business Segments: a) Renting : Renting space building under Leave and License arrangements b) Trading : Trade of material handling equipment including commission services c) Manufacturing : Manufacturing of Material handling equipment 3) Previous periods figures have been regrouped/restated wherein considered necessary, to conform to current period's classification. 4) Unallocated expenses is net of other income. 5) Reconciling items includes elimination of inter-segment transactions.</p>

