

<b>General information about company</b>	
Scrip code	501391
NSE Symbol	
MSEI Symbol	
ISIN*	INE855A01019
Name of company	W.H.BRADY & COMPANY 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	10-08-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25-07-2024
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	10-08-2024 13:00
End date and time of board meeting	10-08-2024 15:15
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	01-04-2024	01-04-2024
B	Date of end of reporting period	30-06-2024	30-06-2024
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	2424	2424
	Other income	214.14	214.14
	<b>Total income</b>	<b>2638.14</b>	<b>2638.14</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	1223.39	1223.39
(b)	Purchases of stock-in-trade	25.39	25.39
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-157.41	-157.41
(d)	Employee benefit expense	424.92	424.92
(e)	Finance costs	26.09	26.09
(f)	Depreciation, depletion and amortisation expense	40.79	40.79
<b>(f)</b>	<b>Other Expenses</b>		
1	Power and fuel	22.96	22.96
2	Rent	6.98	6.98
3	Repairs to buildings	35.24	35.24
4	Repairs Others	21.38	21.38
5	Insurance	3.03	3.03
6	Rates and taxes	4.52	4.52
7	Payment to auditors	3.1	3.1
8	Selling expenses (Commission)	3.69	3.69
9	Travelling	69.27	69.27
10	Other Expenses	402.91	402.91
	<b>Total other expenses</b>	<b>573.08</b>	<b>573.08</b>
	<b>Total expenses</b>	<b>2156.25</b>	<b>2156.25</b>

<b>Financial Results – Ind-AS</b>			
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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>3</b>	<b>Total profit before exceptional items and tax</b>	481.89	481.89
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	481.89	481.89
<b>7</b>	<b>Tax expense</b>		
8	Current tax	91.44	91.44
9	Deferred tax	22.89	22.89
<b>10</b>	<b>Total tax expenses</b>	114.33	114.33
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>	367.56	367.56
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>	367.56	367.56
22	Other comprehensive income net of taxes	69.04	69.04

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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>23</b>	<b>Total Comprehensive Income for the period</b>	436.6	436.6
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	301.86	301.86
	Total profit or loss, attributable to non-controlling interests	65.7	65.7
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	370.9	370.9
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	65.7	65.7
<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	14.41	14.41
	Diluted earnings (loss) per share from continuing operations	14.41	14.41
<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>	14.41	14.41
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	14.41	14.41
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		01-04-2024	01-04-2024
Date of end of reporting period		30-06-2024	30-06-2024
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)	360.4	360.4
2	Trading	173.15	173.15
3	Manufacturing	2056.05	2056.05
4	Reconciling Items	-165.6	-165.6
	<b>Total Segment Revenue</b>	2424	2424
	<b>Less: Inter segment revenue</b>	0	0
	<b>Revenue from operations</b>	2424	2424
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Renting (Leave & License)	274.25	274.25
2	Trading	-66.69	-66.69
3	Manufacturing	336.74	336.74
4	Reconciling Items	0	0
	<b>Total Profit before tax</b>	544.3	544.3
	<b>i. Finance cost</b>	26.09	26.09
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	36.32	36.32
	<b>Profit before tax</b>	481.89	481.89
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Renting (Leave & License)	161.2	161.2
2	Trading	334.31	334.31
3	Manufacturing	5222.25	5222.25
4	Reconciling Items	0	0
	<b>Total Segment Asset</b>	5717.76	5717.76
	<b>Un-allocable Assets</b>	5357.85	5357.85
	<b>Net Segment Asset</b>	11075.61	11075.61
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Renting (Leave & License)	783.89	783.89
2	Trading	94.89	94.89
3	Manufacturing	2497.42	2497.42
4	Reconciling Items	0	0
	<b>Total Segment Liabilities</b>	3376.2	3376.2
	<b>Un-allocable Liabilities</b>	568.57	568.57
	<b>Net Segment Liabilities</b>	3944.77	3944.77
	<b>Disclosure of notes on segments</b>		

