

<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	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	23-05-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-05-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	23-05-2024 15:30
End date and time of board meeting	23-05-2024 16:00
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	Declaration of unmodified opinion

<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	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Unaudited	Audited
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	3020.86	8948.15
	Other income	105.67	652.57
	<b>Total income</b>	<b>3126.53</b>	<b>9600.72</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	1356.38	4130.31
(b)	Purchases of stock-in-trade	46.85	153
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	254.54	41.67
(d)	Employee benefit expense	421.53	1474.93
(e)	Finance costs	30.7	110.85
(f)	Depreciation, depletion and amortisation expense	34.24	123.6
<b>(f)</b>	<b>Other Expenses</b>		
1	Power and fuel	19.64	61.77
2	Rent	6.98	25.77
3	Repairs to buildings	66.61	232.59
4	Repairs Others	28.63	89.82
5	Insurance	6.25	15.62
6	Rates and taxes	5.62	19.68
7	Payment to auditors	2.73	10.63
8	Selling expenses (Commission)	15.57	42.44
9	Travelling	31.23	171.2
10	Other Expenses	389.26	1350.83
	<b>Total other expenses</b>	<b>572.52</b>	<b>2020.35</b>
	<b>Total expenses</b>	<b>2716.76</b>	<b>8054.71</b>

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<b>3</b>	<b>Total profit before exceptional items and tax</b>	409.77	1546.01
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	409.77	1546.01
<b>7</b>	<b>Tax expense</b>		
8	Current tax	112.78	376.39
9	Deferred tax	-15.66	43.86
<b>10</b>	<b>Total tax expenses</b>	97.12	420.25
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>	312.65	1125.76
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>	312.65	1125.76
22	Other comprehensive income net of taxes	84.26	117.84

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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>	396.91	1243.6
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	243.87	896.29
	Total profit or loss, attributable to non-controlling interests	68.78	229.47
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	328.93	1014.93
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	67.98	228.67
<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		5800.4
<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	12.26	44.15
	Diluted earnings (loss) per share from continuing operations	12.26	44.15
<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>	12.26	44.15
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	12.26	44.15
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>Statement of Asset and Liabilities</b>	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023
Date of end of reporting period	31-03-2024
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
<b>Assets</b>	
<b>1 Non-current assets</b>	
Property, plant and equipment	1286
Capital work-in-progress	117.17
Investment property	165.28
Goodwill	0
Other intangible assets	14.53
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
<b>Non-current financial assets</b>	
Non-current investments	3435.19
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	0
<b>Total non-current financial assets</b>	<b>3435.19</b>
Deferred tax assets (net)	0
Other non-current assets	544.93
<b>Total non-current assets</b>	<b>5563.1</b>
<b>2 Current assets</b>	
Inventories	1208.26
<b>Current financial asset</b>	
Current investments	30.79
Trade receivables, current	2117.59
Cash and cash equivalents	24.97
Bank balance other than cash and cash equivalents	680.43
Loans, current	0
Other current financial assets	21.89
<b>Total current financial assets</b>	<b>2875.67</b>
Current tax assets (net)	65.25
Other current assets	309.18
<b>Total current assets</b>	<b>4458.36</b>

<b>Statement of Asset and Liabilities</b>	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023
Date of end of reporting period	31-03-2024
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
<b>Total assets</b>	<b>10021.46</b>
<b>Equity and liabilities</b>	
<b>Equity</b>	
<b>Equity attributable to owners of parent</b>	
Equity share capital	255
Other equity	5800.4
<b>Total equity attributable to owners of parent</b>	<b>6055.4</b>
Non controlling interest	638.82
<b>Total equity</b>	<b>6694.22</b>
<b>Liabilities</b>	
<b>Non-current liabilities</b>	
<b>Non-current financial liabilities</b>	
Borrowings, non-current	14.76
Trade payables, non-current	0
Other non-current financial liabilities	777.64
<b>Total non-current financial liabilities</b>	<b>792.4</b>
Provisions, non-current	49.28
Deferred tax liabilities (net)	80.65
Deferred government grants, Non-current	0
Other non-current liabilities	46.89
<b>Total non-current liabilities</b>	<b>969.22</b>
<b>Current liabilities</b>	
<b>Current financial liabilities</b>	
Borrowings, current	514.34
Trade payables, current	650.73
Other current financial liabilities	27.29
<b>Total current financial liabilities</b>	<b>1192.36</b>
Other current liabilities	1113.69
Provisions, current	21.25
Current tax liabilities (Net)	30.72
Deferred government grants, Current	0
<b>Total current liabilities</b>	<b>2358.02</b>
3 Liabilities directly associated with assets in disposal group classified as held for sale	
4 Regulatory deferral account credit balances and related deferred tax liability	
<b>Total liabilities</b>	<b>3327.24</b>
<b>Total equity and liabilities</b>	<b>10021.46</b>
<b>Disclosure of notes on assets and liabilities</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		01-01-2024	01-04-2023
Date of end of reporting period		31-03-2024	31-03-2024
Whether accounts are audited or unaudited		Unaudited	Audited
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)	356.57	1268.09
2	Trading	608.6	2466.71
3	Manufacturing	2600.18	7520.81
4	Reconciling Items	-544.49	-2307.46
	<b>Total Segment Revenue</b>	<b>3020.86</b>	<b>8948.15</b>
	<b>Less: Inter segment revenue</b>	<b>0</b>	<b>0</b>
	<b>Revenue from operations</b>	<b>3020.86</b>	<b>8948.15</b>
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Renting (Leave & License)	269.29	904.2
2	Trading	-21.86	-117.43
3	Manufacturing	370.89	1227.4
4	Reconciling Items	0	0
	<b>Total Profit before tax</b>	<b>618.32</b>	<b>2014.17</b>
	<b>i. Finance cost</b>	<b>30.7</b>	<b>110.85</b>
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	<b>177.85</b>	<b>357.31</b>
	<b>Profit before tax</b>	<b>409.77</b>	<b>1546.01</b>
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Renting (Leave & License)	176.67	176.67
2	Trading	462.69	462.69
3	Manufacturing	4533.62	4533.62
4	Reconciling Items	0	0
	<b>Total Segment Asset</b>	<b>5172.98</b>	<b>5172.98</b>
	<b>Un-allocable Assets</b>	<b>4848.48</b>	<b>4848.48</b>
	<b>Net Segment Asset</b>	<b>10021.46</b>	<b>10021.46</b>
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Renting (Leave & License)	808.85	808.85
2	Trading	77.86	77.86
3	Manufacturing	2007.35	2007.35
4	Reconciling Items	0	0
	<b>Total Segment Liabilities</b>	<b>2894.06</b>	<b>2894.06</b>
	<b>Un-allocable Liabilities</b>	<b>433.18</b>	<b>433.18</b>
	<b>Net Segment Liabilities</b>	<b>3327.24</b>	<b>3327.24</b>
	<b>Disclosure of notes on segments</b>		

<b>Cash flow statement, indirect</b>		
Particulars		Year ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-04-2023
<b>B</b>	Date of end of reporting period	31-03-2024
<b>C</b>	Whether results are audited or unaudited	Audited
<b>D</b>	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before tax	1546.01
	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	89.642
	Adjustments for decrease (increase) in inventories	-118.344
	Adjustments for decrease (increase) in trade receivables, current	-834.696
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-224.708
	Adjustments for decrease (increase) in other non-current assets	14.975
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-5.082
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	293.044
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	487.71
	Adjustments for increase (decrease) in other non-current liabilities	27.319
	Adjustments for depreciation and amortisation expense	123.603
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	2.043
	Adjustments for provisions, current	19.38
	Adjustments for provisions, non-current	-11.244
	Adjustments for other financial liabilities, current	-138.021
	Adjustments for other financial liabilities, non-current	257.02
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	7.219
	Adjustments for interest income	126.226
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-353.6
	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
	<b>Total adjustments for reconcile profit (loss)</b>	-504.404
	<b>Net cash flows from (used in) operations</b>	1041.606
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	274.17
	Other inflows (outflows) of cash	32.504
	<b>Net cash flows from (used in) operating activities</b>	799.94
	<b>Cash flows from used in investing activities</b>	



Cash flows from losing control of subsidiaries or other businesses	0
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	822.6
Other cash payments to acquire equity or debt instruments of other entities	1643.08
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	1.56
Purchase of property, plant and equipment	305.76
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	7.22
Interest received	95.21
Income taxes paid (refund)	0
Other inflows (outflows) of cash	918.89
<b>Net cash flows from (used in) investing activities</b>	<b>-103.36</b>
<b>Cash flows from used in financing activities</b>	
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	14427.28
Repayments of borrowings	15056.08
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	89.64
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) financing activities</b>	<b>-718.44</b>

	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	-21.86
	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	-21.86
	Cash and cash equivalents cash flow statement at beginning of period	-165.15
	<b>Cash and cash equivalents cash flow statement at end of period</b>	-187.01

