

General information about company	
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	09-11-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	24-10-2024
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	09-11-2024 01:00
End date and time of board meeting	09-11-2024 01:40
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	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
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	2697.23	5121.23
	Other income	233.42	447.56
	Total income	2930.65	5568.79
2	Expenses		
(a)	Cost of materials consumed	1255.55	2478.94
(b)	Purchases of stock-in-trade	6.69	32.08
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	128.4	-29.01
(d)	Employee benefit expense	426.71	851.63
(e)	Finance costs	24.03	50.12
(f)	Depreciation, depletion and amortisation expense	49.15	89.94
(f)	Other Expenses		
1	Power and fuel	8.79	22.96
2	Rent	7.39	6.98
3	Repairs to buildings	38.89	35.24
4	Repairs Others	23.67	21.38
5	Insurance	3.38	3.03
6	Rates and taxes	4.92	4.52
7	Payment to auditors	2.84	3.1
8	Selling expenses (Commission)	5.06	3.69
9	Travelling	56.4	69.27
10	Other Expenses	340.18	894.43
	Total other expenses	491.52	1064.6
	Total expenses	2382.05	4538.3

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3	Total profit before exceptional items and tax	548.6	1030.49
4	Exceptional items	0	0
5	Total profit before tax	548.6	1030.49
7	Tax expense		
8	Current tax	152.42	243.86
9	Deferred tax	1.96	24.85
10	Total tax expenses	154.38	268.71
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	394.22	761.78
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	394.22	761.78
22	Other comprehensive income net of taxes	115.86	184.9

Financial Results – Ind-AS			
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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	510.08	946.68
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
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	15.46	29.87
	Diluted earnings (loss) per share from continuing operations	15.46	29.87
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	15.46	29.87
	Diluted earnings (loss) per share from continuing and discontinued operations	15.46	29.87
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	01-04-2024
Date of end of reporting period	30-09-2024
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	1367.67
Capital work-in-progress	178.73
Investment property	149.98
Goodwill	0
Other intangible assets	15.19
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	4195.38
Trade receivables, non-current	
Loans, non-current	0
Other non-current financial assets	
Total non-current financial assets	4195.38
Deferred tax assets (net)	
Other non-current assets	521.29
Total non-current assets	6428.24
2 Current assets	
Inventories	1402.41
Current financial asset	
Current investments	31.89
Trade receivables, current	1546.72
Cash and cash equivalents	511.1
Bank balance other than cash and cash equivalents	860.61
Loans, current	0
Other current financial assets	17.36
Total current financial assets	2967.68
Current tax assets (net)	67.25
Other current assets	205.75
Total current assets	4643.09

Statement of Asset and Liabilities	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
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Whether results are audited or unaudited	Unaudited
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	
Total assets	11071.33
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	255
Other equity	6615.05
Total equity attributable to owners of parent	6870.05
Non controlling interest	770.85
Total equity	7640.9
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	38.58
Trade payables, non-current	
Other non-current financial liabilities	821.31
Total non-current financial liabilities	859.89
Provisions, non-current	54.81
Deferred tax liabilities (net)	120.42
Deferred government grants, Non-current	
Other non-current liabilities	35.5
Total non-current liabilities	1070.62
Current liabilities	
Current financial liabilities	
Borrowings, current	830.87
Trade payables, current	726.08
Other current financial liabilities	1.13
Total current financial liabilities	1558.08
Other current liabilities	748.72
Provisions, current	20.68
Current tax liabilities (Net)	32.33
Deferred government grants, Current	
Total current liabilities	2359.81
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	
Total liabilities	3430.43
Total equity and liabilities	11071.33
Disclosure of notes on assets and liabilities	

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		01-07-2024	01-04-2024
Date of end of reporting period		30-09-2024	30-09-2024
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)	336.03	696.43
2	Trading	403.53	576.68
3	Manufacturing	2342.35	4398.4
4	Reconciling items (Refer Note 5 of Segment reporting)	-384.68	-550.28
	Total Segment Revenue	2697.23	5121.23
	Less: Inter segment revenue		
	Revenue from operations	2697.23	5121.23
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Renting (Leave & License)	283.49	557.74
2	Trading	-40.29	-106.98
3	Manufacturing	337.28	674.02
4	Reconciling items (Refer Note 5 of Segment reporting)	0	0
	Total Profit before tax	580.48	1124.78
	i. Finance cost	24.03	50.12
	ii. Other Unallocable Expenditure net off Unallocable income	7.85	44.17
	Profit before tax	548.6	1030.49
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Renting (Leave & License)	150	150
2	Trading	269.44	269.44
3	Manufacturing	4877.82	4877.82
4	Reconciling items (Refer Note 5 of Segment reporting)	0	0
	Total Segment Asset	5297.26	5297.26
	Un-allocable Assets	5774.07	5774.07
	Net Segment Asset	11071.33	11071.33
4	Segment Liabilities		
	Segment Liabilities		
1	Renting (Leave & License)	813.4	813.4
2	Trading	78.83	78.83
3	Manufacturing	1955.68	1955.68
4	Reconciling items (Refer Note 5 of Segment reporting)	0	0
	Total Segment Liabilities	2847.91	2847.91
	Un-allocable Liabilities	582.52	582.52
	Net Segment Liabilities	3430.43	3430.43
	Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024
B	Date of end of reporting period	30-09-2024
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	1030.49
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	34.41
	Adjustments for decrease (increase) in inventories	-194.15
	Adjustments for decrease (increase) in trade receivables, current	784.87
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	101.81
	Adjustments for decrease (increase) in other non-current assets	25.24
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	13.59
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-138.62
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-337.28
	Adjustments for increase (decrease) in other non-current liabilities	-31.67
	Adjustments for depreciation and amortisation expense	89.94
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.94
	Adjustments for provisions, current	-0.56
	Adjustments for provisions, non-current	0.21
	Adjustments for other financial liabilities, current	-26.19
	Adjustments for other financial liabilities, non-current	48.02
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	3.13
	Adjustments for interest income	73.87
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-300.43
	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)	-6.87
	Net cash flows from (used in) operations	1023.62
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	241.86
	Other inflows (outflows) of cash	-26.75
	Net cash flows from (used in) operating activities	755.01

	Cash flows from used in investing activities	
	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	300
	Other cash payments to acquire equity or debt instruments of other entities	231.33
	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	1.25
	Purchase of property, plant and equipment	232.48
	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	3.13
	Interest received	64.8
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-180.18
	Net cash flows from (used in) investing activities	-274.81
	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	8562.73
	Repayments of borrowings	8564.9
	Payments of finance lease liabilities	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	34.41
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0

	Net cash flows from (used in) financing activities	-36.58
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	443.62
	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	443.62
	Cash and cash equivalents cash flow statement at beginning of period	-187.01
	Cash and cash equivalents cash flow statement at end of period	256.61

