1			
General information about company			
501391			
INE855A01019			
W H BRADY AND COMPANY LIMITED			
Equity			
01-04-2024			
31-03-2025			
06-02-2025			
27-01-2025			
INR			
Lakhs			
Third quarter			
Standalone			
Unaudited			
Multi segment			
06-02-2025 13:35			
06-02-2025 14:20			
Not applicable			

	Financia	l 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
В	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	Standalone	Standalone
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	833.59	2106.7
	Other income	141.03	566.24
	Total income	974.62	2672.94
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	421.05	958.78
(c)	Changes in inventories of finished goods, work-in- progress and stock-in-trade	0	0
(d)	Employee benefit expense	68.28	353.06
(e)	Finance costs	12.66	38.14
(f)	Depreciation, depletion and amortisation expense	27.04	70.34
(f)	Other Expenses		
1	Power and fuel	3.36	10.463
2	Rent	4.8	14.438
3	Repairs to buildings	57.28	131.186
4	Repairs others	25.15	55.738
5	Insurance	1.87	6.295
6	Rates and taxes	3.88	12.654
7	Payment to auditors	1.4	4.456
8	Selling expenses	10.11	18.861
9	Travelling	41.81	131.047
10	Other Expenses	152.76	343.205
	Total other expenses	302.42	728.343
	Total expenses	831.45	2148.663

	Financial Results	s – Ind-AS		
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D	Nature of report standalone or consolidated	Standalone	Standalone	
Part I	The state of the s			
3	Total profit before exceptional items and tax	143.17	524.277	
4	Exceptional items	0	0	
5	Total profit before tax	143.17	524.277	
7	Tax expense			
8	Current tax	33	111	
9	Deferred tax	0.33	25.85	
10	Total tax expenses	33.33	136.85	
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	109.84	387.427	
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	109.84	387.427	
22	Other comprehensive income net of taxes	-56.9	127.996	

	Financial Resu	ılts — Ind-AS	
	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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Part I	t 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	52.94	515.423
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	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	4.307	15.193
	Diluted earnings (loss) per share from continuing operations	4.307	15.193
ii			
	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	4.307	15.193
	Diluted earnings (loss) per share from continuing and discontinued operations	4.307	15.193
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**

- 1) The above Unaudited Standalone 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.
- 2) The above Unaudited Standalone 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
- 3) The above Standalone Financial Results are available on the website of BSE Limited (www.bseindia.com) and on the website of the Company

## Textual Information(1)

- 4) The provision for tax for the quarter and nine months ended December 31, 2024 is made on the basis of minimum alternate tax (MAT) 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.
- 5) Earnings per share are not annualised except for the year ended March 31, 2024.
- 6) 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.
- 7) Figures of previous period's have been regrouped/restated wherever considered necessary, to conform to current period classification.

2 8	,	mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
(1) (1) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	Date of start of reporting period	01-10-2024	01-04-2024
(1) (1) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	Date of end of reporting period	31-12-2024	31-12-2024
(1) (1) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	Whether accounts are audited or unaudited	Unaudited	Unaudited
(1) (1) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	Nature of report standalone or consolidated	Standalone	Standalone
1 2 2 S F F 1 1	Segment Revenue (Income)		
2 S	(net sale/income from each segment should be disclo	osed)	
2 S	Renting (Leave & License)	363.74	1060.17
1	Trading	469.85	1046.53
1	Total Segment Revenue	833.59	2106.7
1	Less: Inter segment revenue		
1	Revenue from operations	833.59	2106.7
1	Segment Result		
_	Profit (+) / Loss (-) before tax and interest from each	ı segment	
2	Renting (Leave & License)	293.11	850.85
	Trading	-44.94	-151.92
	Total Profit before tax	248.17	698.93
	i. Finance cost	12.66	38.14
	ii. Other Unallocable Expenditure net off Unallocable income	92.34	136.51
	Profit before tax	143.17	524.28
3 (	(Segment Asset - Segment Liabilities)		
S	Segment Asset		
1	Renting (Leave & License)	150.81	150.81
2	Trading	213.4	213.4
	Total Segment Asset	364.21	364.21
	Un-allocable Assets	6032.52	6032.52
	Net Segment Asset	6396.73	6396.73
4 S	Segment Liabilities		
S	Segment Liabilities		
1	Renting (Leave & License)	819.09	819.09
2	Trading	186.13	186.13
	Total Segment Liabilities	1005.22	1005.22
	Un-allocable Liabilities	473.38	473.38
	Net Segment Liabilities	1478.6	1478.6

Text Block			
	1) The Company 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.		
Textual Information(1)	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		
	3) Previous periods figures have been regrouped/restated wherein considered necessary, to conform to current period's classification.		
	4) Unallocated expenses are net of other income.		