

General information about company	
Scrip code	501391
NSE Symbol	
MSEI Symbol	
ISIN*	INE855A01019
Name of company	W.H.BRADY & COMPANY LIMITED
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	Standalone
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

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	01-01-2024	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	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	965.17	3734.8
	Other income	95.3	592.7
	Total income	1060.47	4327.5
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	582.03	2359.06
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	13.8	13.8
(d)	Employee benefit expense	112.62	418.9
(e)	Finance costs	10.74	34.63
(f)	Depreciation, depletion and amortisation expense	16.28	60.5
(f)	Other Expenses		
1	Power and fuel	2.65	8.98
2	Rent	4.8	19.29
3	Repairs to buildings	66.48	229.16
4	Repairs others	25.5	70.89
5	Insurance	2.34	8.14
6	Rates and Taxes	3.87	16.08
7	Payment to auditors	1.42	5.38
8	Selling expenses	15.57	42.44
9	Travelling	26.71	109.82
10	Other Expenses	116.82	535.6
	Total other expenses	266.16	1045.78
	Total expenses	1001.63	3932.67

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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	58.84	394.83
4	Exceptional items	0	0
5	Total profit before tax	58.84	394.83
7	Tax expense		
8	Current tax	9.8	66.8
9	Deferred tax	-11.41	43.75
10	Total tax expenses	-1.61	110.55
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	60.45	284.28
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	60.45	284.28
22	Other comprehensive income net of taxes	87.18	120.76

Financial Results – Ind-AS			
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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	147.63	405.04
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		4147.7
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	2.37	11.15
	Diluted earnings (loss) per share from continuing operations	2.37	11.15
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	2.37	11.15
	Diluted earnings (loss) per share from continuing and discontinued operations	2.37	11.15
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	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	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	262.33
Capital work-in-progress	0
Investment property	165.28
Goodwill	0
Other intangible assets	1.87
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets	
Non-current investments	3975.42
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	0
Total non-current financial assets	3975.42
Deferred tax assets (net)	0
Other non-current assets	525.29
Total non-current assets	4930.19
2 Current assets	
Inventories	0
Current financial asset	
Current investments	0
Trade receivables, current	401.29
Cash and cash equivalents	23.72
Bank balance other than cash and cash equivalents	501.67
Loans, current	0
Other current financial assets	20.88
Total current financial assets	947.56
Current tax assets (net)	65.25
Other current assets	94.65
Total current assets	1107.46

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023
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Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	6037.65
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	255
Other equity	4147.7
Total equity attributable to owners of parent	4402.7
Non controlling interest	
Total equity	4402.7
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	14.76
Trade payables, non-current	0
Other non-current financial liabilities	737.34
Total non-current financial liabilities	752.1
Provisions, non-current	5.15
Deferred tax liabilities (net)	66.59
Deferred government grants, Non-current	0
Other non-current liabilities	46.89
Total non-current liabilities	870.73
Current liabilities	
Current financial liabilities	
Borrowings, current	246.4
Trade payables, current	334.16
Other current financial liabilities	27.29
Total current financial liabilities	607.85
Other current liabilities	135.74
Provisions, current	20.63
Current tax liabilities (Net)	0
Deferred government grants, Current	0
Total current liabilities	764.22
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	1634.95
Total equity and liabilities	6037.65
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	01-01-2024	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	Standalone	Standalone	
1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
1	Renting(Leave & license)	356.57	1268.09
2	Trading	608.6	2466.71
	Total Segment Revenue	965.17	3734.8
	Less: Inter segment revenue	0	0
	Revenue from operations	965.17	3734.8
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	Renting(Leave & license)	269.29	904.2
2	Trading	-21.86	-117.43
	Total Profit before tax	247.43	786.77
	i. Finance cost	10.74	34.63
	ii. Other Unallocable Expenditure net off Unallocable income	177.85	357.31
	Profit before tax	58.84	394.83
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1	Renting(Leave & license)	176.67	176.67
2	Trading	472.27	472.27
	Total Segment Asset	648.94	648.94
	Un-allocable Assets	5388.71	5388.71
	Net Segment Asset	6037.65	6037.65
4 Segment Liabilities			
Segment Liabilities			
1	Renting(Leave & license)	808.85	808.85
2	Trading	392.93	392.93
	Total Segment Liabilities	1201.78	1201.78
	Un-allocable Liabilities	433.17	433.17
	Net Segment Liabilities	1634.95	1634.95
Disclosure of notes on segments			

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	31-03-2024
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	394.83
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	13.422
	Adjustments for decrease (increase) in inventories	13.796
	Adjustments for decrease (increase) in trade receivables, current	-177.616
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-63.018
	Adjustments for decrease (increase) in other non-current assets	27.425
	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	232.514
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-15.62
	Adjustments for increase (decrease) in other non-current liabilities	9.519
	Adjustments for depreciation and amortisation expense	60.503
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	2.043
	Adjustments for provisions, current	19.377
	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	113.766
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-342.26
	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)	-238.227
	Net cash flows from (used in) operations	156.603
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-38.54
	Other inflows (outflows) of cash	20.03
	Net cash flows from (used in) operating activities	215.173
	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	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	0
Purchase of property, plant and equipment	56.43
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	83.05
Income taxes paid (refund)	0
Other inflows (outflows) of cash	556.08
Net cash flows from (used in) investing activities	-230.56
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	4655.73
Repayments of borrowings	4648.48
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	13.42
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-6.17

	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-21.557
	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	-21.557
	Cash and cash equivalents cash flow statement at beginning of period	-166.7
	Cash and cash equivalents cash flow statement at end of period	-188.257

