

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	01-04-2024
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	Standalone
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	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	739.56	1273.11
	Other income	218.91	425.21
	Total income	958.47	1698.32
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	377.92	537.73
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	140.98	284.78
(e)	Finance costs	12.92	25.48
(f)	Depreciation, depletion and amortisation expense	25.18	43.3
(f)	Other Expenses		
1	Power and fuel	-3.39	7.1
2	Rent	4.84	9.64
3	Repairs to buildings	38.75	73.91
4	Repairs others	15.91	30.59
5	Insurance	2.29	4.42
6	Rates and Taxes	4.29	8.78
7	Payment to auditors	1.4	3.06
8	Selling expenses	5.06	8.75
9	Travelling	38.34	89.24
10	Other Expenses	71.55	190.43
	Total other expenses	179.04	425.92
	Total expenses	736.04	1317.21

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.		
3	Total profit before exceptional items and tax	222.43	381.11
4	Exceptional items	0	0
5	Total profit before tax	222.43	381.11
7	Tax expense		
8	Current tax	55.25	78
9	Deferred tax	16.23	25.52
10	Total tax expenses	71.48	103.52
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	150.95	277.59
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	150.95	277.59
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
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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	266.81	462.49
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	5.92	10.89
	Diluted earnings (loss) per share from continuing operations	5.92	10.89
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	5.92	10.89
	Diluted earnings (loss) per share from continuing and discontinued operations	5.92	10.89
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	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	357.56
Capital work-in-progress	0
Investment property	149.98
Goodwill	0
Other intangible assets	1.77
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	4435.61
Trade receivables, non-current	
Loans, non-current	0
Other non-current financial assets	500.04
Total non-current financial assets	4935.65
Deferred tax assets (net)	
Other non-current assets	
Total non-current assets	5444.96
2 Current assets	
Inventories	0
Current financial asset	
Current investments	0
Trade receivables, current	196.95
Cash and cash equivalents	10
Bank balance other than cash and cash equivalents	581.36
Loans, current	0
Other current financial assets	15.47
Total current financial assets	803.78
Current tax assets (net)	67.25
Other current assets	126.19
Total current assets	997.22

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	Standalone
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	6442.18
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	255
	Other equity	4610.19
	Total equity attributable to owners of parent	4865.19
	Non controlling interest	
	Total equity	4865.19
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	38.58
	Trade payables, non-current	
	Other non-current financial liabilities	758.64
	Total non-current financial liabilities	797.22
	Provisions, non-current	5.36
	Deferred tax liabilities (net)	104.63
	Deferred government grants, Non-current	
	Other non-current liabilities	35.5
	Total non-current liabilities	942.71
Current liabilities		
Current financial liabilities		
	Borrowings, current	268.68
	Trade payables, current	110.6
	Other current financial liabilities	1.13
	Total current financial liabilities	380.41
	Other current liabilities	233.81
	Provisions, current	20.06
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	634.28
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	1576.99
	Total equity and liabilities	6442.18
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		Standalone	Standalone
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
	Total Segment Revenue	739.56	1273.11
	Less: Inter segment revenue		
	Revenue from operations	739.56	1273.11
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
	Total Profit before tax	243.2	450.76
	i. Finance cost	12.92	25.48
	ii. Other Unallocable Expenditure net off Unallocable income	7.85	44.17
	Profit before tax	222.43	381.11
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Renting (Leave & License)	150	150
2	Trading	277.88	277.88
	Total Segment Asset	427.88	427.88
	Un-allocable Assets	6014.3	6014.3
	Net Segment Asset	6442.18	6442.18
4	Segment Liabilities		
	Segment Liabilities		
1	Renting (Leave & License)	813.4	813.4
2	Trading	181.07	181.07
	Total Segment Liabilities	994.47	994.47
	Un-allocable Liabilities	582.52	582.52
	Net Segment Liabilities	1576.99	1576.99
	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	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	381.11
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	9.77
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	204.37
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-31.55
	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	-223.57
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	98.07
	Adjustments for increase (decrease) in other non-current liabilities	-31.67
	Adjustments for depreciation and amortisation expense	43.3
	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	68.78
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-299.33
	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)	-241.27
	Net cash flows from (used in) operations	139.84
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	80
	Other inflows (outflows) of cash	-26.76
	Net cash flows from (used in) operating activities	33.08

	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	137.09
	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	60.6
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-79.69
	Net cash flows from (used in) investing activities	-83.13
	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	1791.12
	Repayments of borrowings	1787.54
	Payments of finance lease liabilities	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	9.77
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0

	Net cash flows from (used in) financing activities	-6.19
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-56.24
	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	-56.24
	Cash and cash equivalents cash flow statement at beginning of period	-188.26
	Cash and cash equivalents cash flow statement at end of period	-244.5

