

General information about company

Scrip code*	501391
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE855A01019
Name of company	W H BRADY AND COMPANY LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	13-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31-10-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	13-11-2025 12:00
End date and time of board meeting	13-11-2025 12:35
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)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
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	1681.48	4039.49
	Other income	80.3	360.65
	Total income	1761.78	4400.14
2	Expenses		
(a)	Cost of materials consumed	929.44	2119.11
(b)	Purchases of stock-in-trade	4.41	9.08
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-319.74	-378.28
(d)	Employee benefit expense	474.85	985.81
(e)	Finance costs	37.63	68.87
(f)	Depreciation, depletion and amortisation expense	67.45	129.45
(g)	Other Expenses		
1	Power and fuel	15.2	32.83
2	Rent	6.99	14.67
3	Repairs to buildings	17.11	82.27
4	Repairs - Others	0.43	55.8
5	Insurance	4.57	10.4
6	Rates and taxes	7.96	13.07
7	Payment to auditors	3.27	6.59
8	Selling expenses (commission)	4.12	12.87
9	Travelling	66.83	127.08
10	Other Expenses	319.2	630.48
	Total other expenses	445.68	986.06
	Total expenses	1639.72	3920.1
3	Total profit before exceptional items and tax	122.06	480.04
4	Exceptional items	0	0
5	Total profit before tax	122.06	480.04
6	Tax expense		
7	Current tax	33.58	118.8
8	Deferred tax	-24.75	-13.63
9	Total tax expenses	8.83	105.17
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	113.23	374.87
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	113.23	374.87
17	Other comprehensive income net of taxes	-49.8	-20.13

18	Total Comprehensive Income for the period	63.43	354.74	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	100.26	319.92	
	Total profit or loss, attributable to non-controlling interests	12.97	54.95	
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	50.46	299.79	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	12.97	54.95	
21	Details of equity share capital			
	Paid-up equity share capital	255	255	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	4.44	14.7	
	Diluted earnings (loss) per share from continuing operations	4.44	14.7	
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	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	4.44	14.7	
	Diluted earnings (loss) per share from continuing and discontinued operations	4.44	14.7	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities

	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	1463.53
	Capital work-in-progress	117.92
	Investment property	124.19
	Goodwill	0
	Other intangible assets	19.46
	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	3952.43
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	0
	Total non-current financial assets	3952.43
	Deferred tax assets (net)	0
	Other non-current assets	371.21
	Total non-current assets	6048.74
2	Current assets	
	Inventories	2042.52
	Current financial asset	
	Current investments	1638
	Trade receivables, current	1354.49
	Cash and cash equivalents	176.13
	Bank balance other than cash and cash equivalents	1435.46
	Loans, current	0
	Other current financial assets	67.72
	Total current financial assets	4671.8
	Current tax assets (net)	147.21
	Other current assets	258.94
	Total current assets	7120.47
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	13169.21
	Total current assets	7120.47
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	13169.21
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	255
	Other equity	8298.9

	Total equity attributable to owners of parent	8553.9
	Non controlling interest	1348.17
	Total equity	9902.07
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	14.81
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	783.18
	Total non-current financial liabilities	797.99
	Provisions, non-current	55.27
	Deferred tax liabilities (net)	164.73
	Deferred government grants, Non-current	0
	Other non-current liabilities	25.45
	Total non-current liabilities	1043.44
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	889.45
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	81.42
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	444.3
	Total Trade payable	525.72
	Other current financial liabilities	55.01
	Total current financial liabilities	1470.18
	Other current liabilities	738.39
	Provisions, current	15.13
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	2223.7
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	3267.14
	Total equity and liabilities	13169.21
	Disclosure of notes on assets and liabilities	Textual Information(1)

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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results 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)	373.91	738.25
2	Trading	107.85	277.49
3	Manufacturing	1298.82	3283.19
4	Reconciling items (Refer Note 5 of Segment reporting))	-99.1	-259.44
	Total Segment Revenue	1681.48	4039.49
	Less: Inter segment revenue		
	Revenue from operations	1681.48	4039.49
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Renting (Leave & License)	339.92	632.13
2	Trading	-62.02	-109.48
3	Manufacturing	91.84	321.15
4	Reconciling items (Refer Note 5 of Segment reporting))	0	0
	Total Profit before tax	369.74	843.8
	i. Finance cost	37.62	68.86
	ii. Other Unallocable Expenditure net off Unallocable income	210.06	294.9
	Profit before tax	122.06	480.04
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Renting (Leave & License)	169.87	169.87
2	Trading	91.82	91.82
3	Manufacturing	6833.53	6833.53
4	Reconciling items (Refer Note 5 of Segment reporting))	0	0
	Total Segment Asset	7095.22	7095.22
	Un-allocable Assets	6073.99	6073.99
	Net Segment Asset	13169.21	13169.21
4	Segment Liabilities		
	Segment Liabilities		
1	Renting (Leave & License)	811.55	811.55
2	Trading	27.88	27.88
3	Manufacturing	1895.99	1895.99
4	Reconciling items (Refer Note 5 of Segment reporting))	0	0
	Total Segment Liabilities	2735.42	2735.42
	Un-allocable Liabilities	531.72	531.72
	Net Segment Liabilities	3267.14	3267.14
	Disclosure of notes on segments		

Other Comprehensive Income

	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement of defined benefit plan	0.71	1.42
2	Equity instruments through other comprehensive income	-55.65	-23.53
	Total Amount of items that will not be reclassified to profit and loss	-54.94	-22.11
2	Income tax relating to items that will not be reclassified to profit or loss	-5.14	-1.98
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-49.80	-20.13

Cash flow statement, indirect

	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	480.04
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	54.18
	Adjustments for decrease (increase) in inventories	-307.89
	Adjustments for decrease (increase) in trade receivables, current	1116.57
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-34.33
	Adjustments for decrease (increase) in other non-current assets	75.7
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	16.74
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-572.13
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-162.65
	Adjustments for increase (decrease) in other non-current liabilities	-23.29
	Adjustments for depreciation and amortisation expense	129.45
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	4.5
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-18.22
	Adjustments for other financial liabilities, non-current	-12.59
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	3.69
	Adjustments for interest income	159.64
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-77.98
	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)	24.73
	Net cash flows from (used in) operations	504.77
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	163.8
	Other inflows (outflows) of cash	-107.39
	Net cash flows from (used in) operating activities	233.58
3	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	1760.18
	Other cash payments to acquire equity or debt instruments of other entities	3373.5
	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	115.02
	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	2.8
	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	3.69
	Interest received	127.96
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-516.56
	Net cash flows from (used in) investing activities	-2110.45
4	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	9110.07
	Repayments of borrowings	9372.71
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	54.18
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-316.82
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-2193.69
5	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	-2193.69

	Cash and cash equivalents cash flow statement at beginning of period	2121.79
	Cash and cash equivalents cash flow statement at end of period	-71.9

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		No	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s. J. G. Verma & Co.	Yes	30-06-2028

