

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	Standalone
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
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	Yes
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	24-05-2025
Indicate Company website link for updated RPT policy of the Company	https://whbrady.in/corporate-policies/
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No The disclosure for the Default on Loans and Debt Securities is not applicable to the Company.

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		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	481.76	1015.74
	Other income	15.23	251.46
	Total income	496.99	1267.2
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	98	252.96
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	133.08	292.77
(e)	Finance costs	12.14	22.98
(f)	Depreciation, depletion and amortisation expense	38.51	75.27
(g)	Other Expenses		
1	Power and fuel	3.74	7.69
2	Rent	4.8	9.6
3	Repairs to buildings	3.69	62.85
4	Repairs others	4.07	55.8
5	Insurance	1.93	4.73
6	Rates and taxes	4.38	9.44
7	Payment to auditors	1.65	3.34
8	Selling expenses	4.12	12.87
9	Travelling	52.23	93.34
10	Other Expenses	78.94	158.78
	Total other expenses	159.55	418.44
	Total expenses	441.28	1062.42
3	Total profit before exceptional items and tax	55.71	204.78
4	Exceptional items	0	0
5	Total profit before tax	55.71	204.78
6	Tax expense		
7	Current tax	9.2	36.2
8	Deferred tax	-19.15	-4.78
9	Total tax expenses	-9.95	31.42
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	65.66	173.36
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	65.66	173.36
17	Other comprehensive income net of taxes	-49.8	-20.13
18	Total Comprehensive Income for the period	15.86	153.23
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		

20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
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	2.57	6.8	
	Diluted earnings (loss) per share from continuing operations	2.57	6.8	
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	2.57	6.8	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.57	6.8	
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	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	523.22
	Capital work-in-progress	0
	Investment property	124.19
	Goodwill	0
	Other intangible assets	1.6
	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	3992.66
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	0
	Total non-current financial assets	3992.66
	Deferred tax assets (net)	0
	Other non-current assets	355
	Total non-current assets	4996.67
2	Current assets	
	Inventories	0
	Current financial asset	
	Current investments	0
	Trade receivables, current	89.97
	Cash and cash equivalents	5.18
	Bank balance other than cash and cash equivalents	964.7
	Loans, current	0
	Other current financial assets	16.26
	Total current financial assets	1076.11
	Current tax assets (net)	120.2
	Other current assets	187.55
	Total current assets	1383.86
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	6380.53
	Total current assets	1383.86
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	6380.53
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	255
	Other equity	4754.38
	Total equity attributable to owners of parent	5009.38
	Non controlling interest	
	Total equity	5009.38
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	741.95
	Total non-current financial liabilities	756.76
	Provisions, non-current	5.11
	Deferred tax liabilities (net)	66.57
	Deferred government grants, Non-current	0
	Other non-current liabilities	25.45
	Total non-current liabilities	853.89
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	304.1
	Trade Payables, 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	17.3
	Total Trade payable	17.3
	Other current financial liabilities	55.01
	Total current financial liabilities	376.41
	Other current liabilities	132.58
	Provisions, current	8.27
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	517.26
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	1371.15
	Total equity and liabilities	6380.53
	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	Standalone	Standalone
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
Total Segment Revenue	481.76	1015.74
Less: Inter segment revenue		
Revenue from operations	481.76	1015.74
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
Total Profit before tax	277.9	522.65
i. Finance cost	12.13	22.97
ii. Other Unallocable Expenditure net off Unallocable income	210.06	294.9
Profit before tax	55.71	204.78
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1 Renting (Leave & License)	169.87	169.87
2 Trading	96.44	96.44
Total Segment Asset	266.31	266.31
Un-allocable Assets	6114.22	6114.22
Net Segment Asset	6380.53	6380.53
4 Segment Liabilities		
Segment Liabilities		
1 Renting (Leave & License)	811.55	811.55
2 Trading	27.88	27.88
Total Segment Liabilities	839.43	839.43
Un-allocable Liabilities	531.72	531.72
Net Segment Liabilities	1371.15	1371.15
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	Standalone	Standalone
	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		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	204.78
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	8.29
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	90.71
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-26.1
	Adjustments for decrease (increase) in other non-current assets	75
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	4.97
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-54.5
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	39.07
	Adjustments for increase (decrease) in other non-current liabilities	-23.29
	Adjustments for depreciation and amortisation expense	75.27
	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	54.99
	Adjustments for other financial liabilities, non-current	-26.92
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	3.69
	Adjustments for interest income	61.64
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-75.42
	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)	81.24
	Net cash flows from (used in) operations	286.02
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	81.9
	Other inflows (outflows) of cash	-104.39
	Net cash flows from (used in) operating activities	99.73
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	1760.19
	Other cash payments to acquire equity or debt instruments of other entities	1774.09
	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	47.86
	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	3.69
	Interest received	55.11
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-228.54
	Net cash flows from (used in) investing activities	-231.5
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	1265.46
	Repayments of borrowings	1235.57
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	8.29
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	21.6
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-110.17
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	-110.17
	Cash and cash equivalents cash flow statement at beginning of period	-132.68
	Cash and cash equivalents cash flow statement at end of period	-242.85

Format for Disclosure of Related Party Transactions (applicable only for ha

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during reporting period
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							
1	W.H.BRADY & CO LTD	AAACW0913B	Mr. Pavan G Morarka	AAKPM5990M	Chairman & Managing Director	Remuneration		179	No remarks			179
2	W.H.BRADY & CO LTD	AAACW0913B	Mr R K Sharma	AAXPS0090D	Chief Financial Officer	Remuneration		37.33	No remarks			37.33
3	W.H.BRADY & CO LTD	AAACW0913B	Mr. Vaibhav Morarka	AHWPM4503H	Director	Any other transaction	Sitting fees	1.15	No remarks			1.15
4	W.H.BRADY & CO LTD	AAACW0913B	Ms. Khushmeeta Bafna	BFTPB7607B	Company Secretary	Remuneration		5.9	No remarks			5.9
5	W.H.BRADY & CO LTD	AAACW0913B	Ms. Chitralekha Hiremath	AATPH0942D	Independent Director	Any other transaction	Sitting fees	1	No remarks			1
6	W.H.BRADY & CO LTD	AAACW0913B	Mr. Pinaki Misra	AAFPM2892K	Director	Any other transaction	Sitting fees	0.7	No remarks			0.7
7	W.H.BRADY & CO LTD	AAACW0913B	Mr. Cyrus Vachha	AACPV0881A	Independent Director	Any other transaction	Sitting fees	1.45	No remarks			1.45
8	W.H.BRADY & CO LTD	AAACW0913B	Mr. Ravindra Joshi	ABOPJ6780B	Independent Director	Any other transaction	Sitting fees	1.45	No remarks			1.45
9	W.H.BRADY & CO LTD	AAACW0913B	Capri Bathaid Pvt. Ltd.	AAACC2842B	Entities Controlled by Directors of their relatives	Purchase of fixed assets		44.56	No remarks			44.56
10	W.H.BRADY & CO LTD	AAACW0913B	MGM International Pvt. Ltd.	AAACM2276M	Entities Controlled by Directors of their relatives	Any other transaction	Receiving of Services (Rent Paid)	9.6	No remarks			9.6
11	W.H.BRADY & CO LTD	AAACW0913B	Brady & Morris Engineering Company Limited	AAACB5590M	Subsidiary	Sale of goods or services		0	No remarks			0
12	W.H.BRADY & CO LTD	AAACW0913B	Brady & Morris Engineering Company Limited	AAACB5590M	Subsidiary	Purchase of goods or services		243.88	No remarks			243.88
13	W.H.BRADY & CO LTD	AAACW0913B	Brady & Morris Engineering Company Limited	AAACB5590M	Subsidiary	Advance		6.46	No remarks			6.46
14	W.H.BRADY & CO LTD	AAACW0913B	Brady & Morris Engineering Company Limited	AAACB5590M	Subsidiary	Any other transaction	Commission	15.56	No remarks			15.56

Total value of transaction during the reporting period

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 Standalone 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

