| 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 | 01-04-2026 |
| Date of end of financial year | 31-03-2027 |
| Date of board meeting when results were approved | 13-08-2026 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 30-07-2026 |
| Description of presentation currency | INR |
| Level of rounding | Lakhs |
| Reporting Type | Quarterly |
| Reporting Quarter | First 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 | |
| Segment Reporting | Multi segment |
| Description of single segment | |
| Start date and time of board meeting | 13-08-2026 16:40 |
| End date and time of board meeting | 13-08-2026 17:00 |

| | | |
|---|---|---|
| Whether cash flow statement is applicable on company | | |
| Type of cash flow statement | | |
| Declaration of unmodified opinion or statement on impact of audit qualification | | Declaration of unmodified opinion |
| 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 disclsoure 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 | 01-04-2026 | 01-04-2026 | |
| | Date of end of reporting period | 30-06-2026 | 30-06-2026 | |
| | 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 | 813.47 | 813.47 | |
| | Other income | 277.24 | 277.24 | |
| | **Total income** | **1090.71** | **1090.71** | |
| **2** | **Expenses** | | | |
| (a) | Cost of materials consumed | 0 | 0 | |
| (b) | Purchases of stock-in-trade | 374.77 | 374.77 | |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0 | 0 | |
| (d) | Employee benefit expense | 170.49 | 170.49 | |
| (e) | Finance costs | 7.97 | 7.97 | |
| (f) | Depreciation, depletion and amortisation expense | 32.39 | 32.39 | |
| **(g)** | **Other Expenses** | | | |
| 1 | Power and fuel | 3.28 | 3.28 | |

| | | | | |
|---|---|---|---|---|
| 2 | Rent | 4.8 | 4.8 | |
| 3 | Repairs to buildings | 53.77 | 53.77 | |
| 4 | Repairs - Others | 34.21 | 34.21 | |
| 5 | Insurance | 2.83 | 2.83 | |
| 6 | Rates and taxes | 5.57 | 5.57 | |
| 7 | Payment to auditors | 1.97 | 1.97 | |
| 8 | Selling expenses (commission) | 2.09 | 2.09 | |
| 9 | Travelling | 42.57 | 42.57 | |
| 10 | Other Expenses | 158.01 | 158.01 | |
| | **Total other expenses** | **309.1** | **309.1** | |
| | **Total expenses** | **894.72** | **894.72** | |
| 3 | **Total profit before exceptional items and tax** | **195.99** | **195.99** | |
| 4 | Exceptional items | 0 | 0 | |
| **5** | **Total profit before tax** | **195.99** | **195.99** | |
| **6** | **Tax expense** | | | |
| 7 | Current tax | 7.27 | 7.27 | |
| 8 | Deferred tax | 16.67 | 16.67 | |
| **9** | **Total tax expenses** | **23.94** | **23.94** | |
| 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** | **172.05** | **172.05** | |
| 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** | **172.05** | **172.05** | |
| 17 | Other comprehensive income net of taxes | 36.5 | 36.5 | |
| **18** | **Total Comprehensive Income for the period** | **208.55** | **208.55** | |
| **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 | 6.75 | 6.75 | |
| | Diluted earnings (loss) per share from continuing operations | 6.75 | 6.75 | |
| **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 | 6.75 | 6.75 | |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 6.75 | 6.75 | |
| 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)** | | |

| Text Block | |
|---|---|
| Textual Information(4) | 1. The above Unaudited Standalone Financial Results for the quarter ended June 30, 2026 ("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.<br><br>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 August 13, 2026.<br><br>3. The above Unaudited Standalone Financial Results are available on the webiste of the BSE Limited (www.bseindia.com) and on the website of the Company (www.whbrady.in)<br><br>4. Hitherto the Company was providing for current tax liability based on lower of tax as per normal provisions of the Income tax Act, 1961 ("the Old Act") and book profits computed under section 115JB of the Act. With the introduction of Income tax Act 2025 ("the New Act") with effect from April 1, 2026, the Company has opted for taxation under section 201 of the New Act and accordingly, provision for current tax for the quarter ended June 30, 2026 has been made based on the tax rate of 22% and applicable surcharge and cess and claiming MAT credit out of the unprovided accumulated MAT credit to the extent of 25% of the current quarter’s tax liability. The balance unprovided accumulated MAT credit upto March 31, 2026 aggregating to Rs. 199.59 lakhs, will be considered after ascertaining the probability that the near future benefits associated with it will flow to the parent company based on the income tax assessments at the appropriate time.<br><br>5. Earning per share are not annualised except for the year ended March 31, 2026.<br><br>6. The figures for the previous quarter ended March 31, 2026 are derived after taking into account the unaudited financial information for the nine months ended December 31, 2025.<br><br>7. Other Expenses for the quarter ended June 30, 2026 and for the quarter and year ended March 31, 2026 include INR Nil and INR 121.79 lakhs respectively towards irrecoverable amounts written-off.<br><br>8. Figures of previous period's have been regrouped/restated wherever considered necessary, to conform to current period's classification. |

| Format for Reporting Segmenet 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 | 01-04-2026 | 01-04-2026 |
| | Date of end of reporting period | 30-06-2026 | 30-06-2026 |
| | 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) | 403.94 | 403.94 |
| 2 | Trading | 409.53 | 409.53 |
| | **Total Segment Revenue** | 813.47 | 813.47 |
| | **Less: Inter segment revenue** | | |
| | **Revenue from operations** | 813.47 | 813.47 |
| **2** | **Segment Result** | | |
| | **Profit (+) / Loss (-) before tax and interest from each segment** | | |
| 1 | Renting (Leave & License) | 302.03 | 302.03 |
| 2 | Trading | -31.16 | -31.16 |
| | **Total Profit before tax** | 270.87 | 270.87 |
| | **i. Finance cost** | 7.97 | 7.97 |
| | **ii. Other Unallocable Expenditure net off Unallocable income** | 66.91 | 66.91 |
| | **Profit before tax** | 195.99 | 195.99 |

| | | | |
|---|---|---|---|
| **3** | **(Segment Asset - Segment Liabilities)** | | |
| | **Segment Asset** | | |
| 1 | Renting (Leave & License) | 163.15 | 163.15 |
| 2 | Trading | 457.37 | 457.37 |
| | **Total Segment Asset** | 620.52 | 620.52 |
| | **Un-allocable Assets** | 6009.66 | 6009.66 |
| | **Net Segment Asset** | 6630.18 | 6630.18 |
| **4** | **Segment Liabilities** | | |
| | **Segment Liabilities** | | |
| 1 | Renting (Leave & License) | 848.9 | 848.9 |
| 2 | Trading | 216.78 | 216.78 |
| | **Total Segment Liabilities** | 1065.68 | 1065.68 |
| | **Un-allocable Liabilities** | 518.95 | 518.95 |
| | **Net Segment Liabilities** | 1584.63 | 1584.63 |
| | **Disclosure of notes on segments** | Textual Information(1) | |

| Text Block | |
|---|---|
| Textual Information(1) | 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.<br><br>2) Classification of Business segments:<br>a) Renting : Renting space building under Leave and License arrangements<br>b) Trading : Trade of material handling equipment including commission services<br><br>3) Previous periods figures have been regrouped/restated wherein considered necessary, to conform to current period's classification.<br><br>4) Unallocated expenses are net of other income. |

| Other Comprehensive Income | | | |
|---|---|---|---|
| | Date of start of reporting period | 01-04-2026 | 01-04-2026 |
| | Date of end of reporting period | 30-06-2026 | 30-06-2026 |
| | 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 | 0.33 | 0.33 |
| 2 | Equity instruments through other comprehensive income | 44.25 | 44.25 |
| | Total Amount of items that will not be reclassified to profit and loss | 44.58 | 44.58 |
| 2 | Income tax relating to items that will not be reclassified to profit or loss | 8.08 | 8.08 |
| 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 | | |
| 5 | Total Other comprehensive income | 36.50 | 36.50 |

| 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 | | Yes | |
| | 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 |