

BRADY AND MORRIS ENGINEERING COMPANY LTD.
Registered Office: "Brady House", 12-14, Veer Nariman Road, Fort, Mumbai - 400001, (India)
CIN:L29150MH1946PLC004729
Tel. (022) 22048361-65, Fax: (022) - 22041855, Email: bradys@mtnl.net.in
Website: www.bradys.in

Statement of Standalone Unaudited Results for the quarter ended 30th June, 2017

(Rs. In lakhs)

S. No.	Particulars	(Unaudited)	(Unaudited)
		Three months ended 30/06/2017	3 months ended in the previous year 30/06/2016
(1)	(2)	(3)	(4)
(Refer Notes below)			
1	Income from Operations		
a)	Revenue from operations	523.13	951.78
b)	Other Income	2.78	5.18
	Total income	525.91	956.96
2	Expenses		
a	Cost of materials consumed	320.11	436.57
b	Purchase of stock-in-trade	-	0.18
c	Changes in inventories of Finished goods, work-in-progress and stock-in-trade	(104.33)	21.76
d	Excise duty on sales	206.13	144.41
e	Employee benefits expenses	131.59	145.99
f	Finance costs	24.86	29.86
g	Depreciation and amortization expenses	19.66	24.38
h	Other expenses	218.95	148.27
	Total Expenses	816.97	951.42
3	Profit / (Loss) from ordinary activities before exceptional items and tax	(291.06)	5.54
8	Exceptional items	(307.37)	-
9	Profit / (Loss) from ordinary activities before tax (7-8)	16.31	5.54
10	Tax Expense		
a	Provision for taxation (Net)	-	-
b	Provision for Deferred tax liability / (asset)	-	-
11	Net Profit / (Loss) for the period (9-10)	16.31	5.54
	Net profit attributable to:		
a	Owners	16.31	5.54
b	Non-controlling interest	-	-
12	Other comprehensive income / (expenses)	16.31	5.54
	Total other comprehensive income	16.31	5.54
	Total comprehensive income attributable to:		
a	Owners	16.31	5.54
b	Non-controlling interest	-	-
14	Paid-up equity share capital (face value of Rs.10/-)	225.00	225.00
15	Earning per share		
	(of Rs. 10/- each) (not annualized):		
a	Basic (in Rs)	0.72	0.25
b	Diluted (in Rs.)	0.72	0.25

NOTES

- These financial results were reviewed by the Audit Committee, and were approved by the Board of Directors, in their respective meetings held on 4th August, 2017.
- The above results for the quarter ended on June 30, 2017 has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable. Beginning 1st April 2017, the Company has for the first time adopted Ind AS with a transition date of 1st April 2016.
- The format of the above results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's Circular dated 5th July, 2016, Ind AS and Schedule III [Division II] to the Companies Act, 2013. Pursuant to this circular, the above results do not include Ind AS compliant results for the preceding quarter and previous year ended 31st March, 2017, as the same are not necessary.
- The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015. The corresponding Ind AS compliant figures of the previous year have not been subjected to review / audit. However, the company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its results.
- Segment reporting as defined in Ind AS - 108 is not applicable.
- The above results for the quarter ended on June 30, 2017 does not include Ind AS-compliant results for the preceding quarter and previous year ended 31st March 2017 as the same are not mandatory as per SEBI's circular dated 5th July 2016.

- 7 Figures of previous reporting periods have been regrouped/ reclassified wherever necessary to correspond with the figures of the current reporting period.
- 8 EPS for the quarter is not annualized
- 9 During the quarter ended on June 30, 2017, the company has sold off its one of the factory situated in Vatva, Ahmedabad. The resultant gain has been shown under exceptional items amounting to Rs. 307.37 lakhs.
- 10 The reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Description	Corresponding 3 months ended 30/06/2016 in the previous year
Net Profit / (Loss) as per previous Indian GAAP	5.62
On account of unwinding of interest	(0.08)
Net Profit as per Ind-AS	5.54
Other Comprehensive Income (Net of tax)	-
Total Comprehensive Income	5.54

Place: Mumbai
Date: 4th August, 2017

For Brady & Morris Engineering Co Limited


Pavan G Morarka
Chairman
DIN: 00174796

