

General information about company	
Scrip code	505690
NSE Symbol	
MSEI Symbol	
ISIN*	INE856A01017
Name of company	BRADY & MORRIS ENGINEERING COMPANY LTD
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	Single segment
Description of single segment	Commercial Vehicles
Start date and time of board meeting	09-11-2024 11:00
End date and time of board meeting	09-11-2024 11:55
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	2342.35	4398.4
	Other income	14.52	22.36
	Total income	2356.87	4420.76
2	Expenses		
(a)	Cost of materials consumed	1255.55	2506.39
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	128.41	-29.01
(d)	Employee benefit expense	287.03	566.85
(e)	Finance costs	11.11	24.64
(f)	Depreciation, depletion and amortisation expense	23.97	46.64
(f)	Other Expenses		
1	Stores, Spares and Packing Materials	35.55	53.27
2	Electricity Power & Fuel	12.17	24.64
3	Repairs Maintenance and refurbishing	7.9	14.67
4	Rent	2.55	4.73
5	Rates and taxes	0.63	0.66
6	Insurance	1.09	1.99
7	Labour Charges	70.31	127.07
8	Crane hiring charges	4.87	8.92
9	Legal and professional charges	14.52	26.49
10	Other Expenses	175.04	393.43
	Total other expenses	324.63	655.87
	Total expenses	2030.7	3771.38

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	326.17	649.38
4	Exceptional items	0	0
5	Total profit before tax	326.17	649.38
7	Tax expense		
8	Current tax	97.18	163.47
9	Deferred tax	-14.27	1.72
10	Total tax expenses	82.91	165.19
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	243.26	484.19
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	243.26	484.19
22	Other comprehensive income net of taxes	0	0

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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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	243.26	484.19
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	225	225
	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	10.81	21.52
	Diluted earnings (loss) per share from continuing operations	10.18	21.52
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	10.81	21.52
	Diluted earnings (loss) per share from continuing and discontinued operations	10.18	21.52
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	1010.11
Capital work-in-progress	178.73
Investment property	
Goodwill	0
Other intangible assets	13.42
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	0
Trade receivables, non-current	
Loans, non-current	0
Other non-current financial assets	
Total non-current financial assets	0
Deferred tax assets (net)	
Other non-current assets	21.25
Total non-current assets	1223.51
2	Current assets
Inventories	1402.41
Current financial asset	
Current investments	31.89
Trade receivables, current	1460.45
Cash and cash equivalents	501.1
Bank balance other than cash and cash equivalents	279.25
Loans, current	0
Other current financial assets	1.89
Total current financial assets	2274.58
Current tax assets (net)	
Other current assets	79.56
Total current assets	3756.55

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	4980.06
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	225
Other equity	2590.95
Total equity attributable to owners of parent	2815.95
Non controlling interest	
Total equity	2815.95
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	200
Trade payables, non-current	
Other non-current financial liabilities	62.67
Total non-current financial liabilities	262.67
Provisions, non-current	49.45
Deferred tax liabilities (net)	15.79
Deferred government grants, Non-current	
Other non-current liabilities	
Total non-current liabilities	327.91
Current liabilities	
Current financial liabilities	
Borrowings, current	562.19
Trade payables, current	726.16
Other current financial liabilities	
Total current financial liabilities	1288.35
Other current liabilities	514.91
Provisions, current	0.61
Current tax liabilities (Net)	32.33
Deferred government grants, Current	
Total current liabilities	1836.2
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	2164.11
Total equity and liabilities	4980.06
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)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024
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	649.38
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	24.64
	Adjustments for decrease (increase) in inventories	-194.15
	Adjustments for decrease (increase) in trade receivables, current	580.5
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	133.36
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	84.95
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-435.35
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	46.64
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	5.09
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-1.1
	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)	234.4
	Net cash flows from (used in) operations	883.78
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	161.86
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	721.92

	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	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	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	95.39
	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	0
	Interest received	4.2
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-100.49
	Net cash flows from (used in) investing activities	-191.68
	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	0
	Repayments of borrowings	5.75
	Payments of finance lease liabilities	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	24.64
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0

	Net cash flows from (used in) financing activities	-30.39
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	499.85
	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	499.85
	Cash and cash equivalents cash flow statement at beginning of period	1.25
	Cash and cash equivalents cash flow statement at end of period	501.1

