

General information about company	
Scrip code	505690
NSE Symbol	
MSEI Symbol	
ISIN*	INE856A01017
Name of company	Brady & Morris Engineering Company Limited
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	27-05-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	08-05-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	Commercial Vehicles
Start date and time of board meeting	27-05-2023 11:30
End date and time of board meeting	27-05-2023 12:00
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)
A	Date of start of reporting period	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
C	Whether results are audited or unaudited	Audited	Audited
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	1554.3	6036.84
	Other income	19.65	65.09
	Total income	1573.95	6101.93
2	Expenses		
(a)	Cost of materials consumed	914.17	3521.73
(b)	Purchases of stock-in-trade	11	11.33
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-82.8	21.95
(d)	Employee benefit expense	262.52	874.72
(e)	Finance costs	15.75	54.57
(f)	Depreciation, depletion and amortisation expense	16.73	57.94
(f)	Other Expenses		
1	Stores, Spares & Packing Materials	33.01	90.01
2	Electricity, Power and Fuel	8.8	41.51
3	Repairs, maintenance and refurbishing	6.42	15.32
4	Rent	1.37	5.49
5	Rates and taxes	0	0.05
6	Sales Tax & Service Tax Expense	0	0
7	Insurance	-0.37	3.85
8	Labour Charges	36.61	146.97
9	Crane Hiring Charges	2.86	16.68
10	Miscellaneous/other Expenses	134.18	549.59
	Total other expenses	222.88	869.47
	Total expenses	1360.25	5411.71

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3	Total profit before exceptional items and tax	213.7	690.22
4	Exceptional items	0	0
5	Total profit before tax	213.7	690.22
7	Tax expense		
8	Current tax	66.98	186.24
9	Deferred tax	-4.55	-1.5
10	Total tax expenses	62.43	184.74
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	151.27	505.48
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	151.27	505.48
22	Other comprehensive income net of taxes	-1.81	-1.81

Financial Results – Ind-AS			
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23	Total Comprehensive Income for the period	149.46	503.67
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		1268.22
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	6.72	22.47
	Diluted earnings (loss) per share from continuing operations	6.72	22.47
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	6.72	22.47
	Diluted earnings (loss) per share from continuing and discontinued operations	6.72	22.47
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	31-03-2023
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	740.82
Capital work-in-progress	209.21
Investment property	0
Goodwill	0
Other intangible assets	18.98
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	0
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	0
Total non-current financial assets	0
Deferred tax assets (net)	0
Other non-current assets	7.19
Total non-current assets	976.2
2 Current assets	
Inventories	1076.12
Current financial asset	
Current investments	379.39
Trade receivables, current	1405.71
Cash and cash equivalents	1.55
Bank balance other than cash and cash equivalents	175.01
Loans, current	0
Other current financial assets	0.71
Total current financial assets	1962.37
Current tax assets (net)	0
Other current assets	52.85
Total current assets	3091.34

Statement of Asset and Liabilities	
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Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	4067.54
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	225
Other equity	1268.22
Total equity attributable to owners of parent	1493.22
Non controlling interest	
Total equity	1493.22
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	1000
Trade payables, non-current	0
Other non-current financial liabilities	39.3
Total non-current financial liabilities	1039.3
Provisions, non-current	27.33
Deferred tax liabilities (net)	13.88
Deferred government grants, Non-current	0
Other non-current liabilities	0
Total non-current liabilities	1080.51
Current liabilities	
Current financial liabilities	
Borrowings, current	403.99
Trade payables, current	580.68
Other current financial liabilities	0
Total current financial liabilities	984.67
Other current liabilities	474.96
Provisions, current	0.28
Current tax liabilities (Net)	33.9
Deferred government grants, Current	0
Total current liabilities	1493.81
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	2574.32
Total equity and liabilities	4067.54
Disclosure of notes on assets and liabilities	

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	01-01-2023	01-04-2022
Date of end of reporting period	31-03-2023	31-03-2023
Whether accounts are audited or unaudited	Audited	Audited
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		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	31-03-2023
C	Whether results are audited or unaudited	Audited
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	690.22
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	54.57
	Adjustments for decrease (increase) in inventories	132.29
	Adjustments for decrease (increase) in trade receivables, current	46.77
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	15.03
	Adjustments for decrease (increase) in other non-current assets	1.28
	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	-140.83
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-147.18
	Adjustments for increase (decrease) in other non-current liabilities	1.39
	Adjustments for depreciation and amortisation expense	57.94
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-1.81
	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	16.15
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-27.72
	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)	-24.42
	Net cash flows from (used in) operations	665.8
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	159.05
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	506.75
	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	155.17
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	16.26
Income taxes paid (refund)	0
Other inflows (outflows) of cash	60.2
Net cash flows from (used in) investing activities	-78.71
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	372.92
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	54.57
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-427.49
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	0.55

	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	0.55
	Cash and cash equivalents cash flow statement at beginning of period	1
	Cash and cash equivalents cash flow statement at end of period	1.55

