

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	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	04-11-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-10-2023
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	04-11-2023 11:30
End date and time of board meeting	04-11-2023 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	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	01-07-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
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	1593.08	3022.68
	Other income	22.41	42.65
	Total income	1615.49	3065.33
2	Expenses		
(a)	Cost of materials consumed	1014.54	1749.71
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-150.9	-127.46
(d)	Employee benefit expense	241.99	478.84
(e)	Finance costs	12	27.47
(f)	Depreciation, depletion and amortisation expense	14.59	28.45
(f)	Other Expenses		
1	Stores, Spares & Packing Materials	25.78	45.89
2	Electricity, Power and Fuel	12.29	24.72
3	Repairs, maintenance and refurbishing	6.39	11.92
4	Rent	1.44	2.87
5	Rates and taxes	0	0.05
6	Insurance	1.02	2.22
7	Labour Charges	54.29	95.47
8	Crane Hiring Charges	3.54	6.93
9	Legal and professional charges	8.78	18.14
10	Miscellaneous/other Expenses	115.76	204.43
	Total other expenses	229.29	412.64
	Total expenses	1361.51	2569.65

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	01-07-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
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.		
3	Total profit before exceptional items and tax	253.98	495.68
4	Exceptional items	0	0
5	Total profit before tax	253.98	495.68
7	Tax expense		
8	Current tax	61.09	123.73
9	Deferred tax	-0.12	1.66
10	Total tax expenses	60.97	125.39
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	193.01	370.29
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	193.01	370.29

Financial Results – Ind-AS			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	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		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0	0
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	0
5	Total Other comprehensive income	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)
A	Date of start of reporting period	01-07-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
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.		
23	Total Comprehensive Income for the period	193.01	370.29
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	225	225
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	8.58	16.46
	Diluted earnings (loss) per share from continuing operations	8.58	16.46
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	8.58	16.46
	Diluted earnings (loss) per share from continuing and discontinued operations	8.58	16.46
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	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023
Date of end of reporting period	30-09-2023
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1	Non-current assets
Property, plant and equipment	742.9
Capital work-in-progress	304.28
Investment property	
Goodwill	0
Other intangible assets	15.86
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	9.03
Total non-current assets	1072.07
2	Current assets
Inventories	1307.33
Current financial asset	
Current investments	183.39
Trade receivables, current	1507.41
Cash and cash equivalents	1.4
Bank balance other than cash and cash equivalents	176.84
Loans, current	0
Other current financial assets	0.82
Total current financial assets	1869.86
Current tax assets (net)	
Other current assets	186.58
Total current assets	3363.77

Statement of Asset and Liabilities		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2023
	Date of end of reporting period	30-09-2023
	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	4435.84
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	225
	Other equity	1638.51
	Total equity attributable to owners of parent	1863.51
	Non controlling interest	
	Total equity	1863.51
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	700
	Trade payables, non-current	
	Other non-current financial liabilities	39.3
	Total non-current financial liabilities	739.3
	Provisions, non-current	29.63
	Deferred tax liabilities (net)	15.54
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	784.47
Current liabilities		
Current financial liabilities		
	Borrowings, current	414.37
	Trade payables, current	608.19
	Other current financial liabilities	
	Total current financial liabilities	1022.56
	Other current liabilities	733.77
	Provisions, current	0.28
	Current tax liabilities (Net)	31.25
	Deferred government grants, Current	
	Total current liabilities	1787.86
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	2572.33
	Total equity and liabilities	4435.84
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	01-07-2023	01-04-2023
Date of end of reporting period	30-09-2023	30-09-2023
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	01-07-2023
B	Date of end of reporting period	30-09-2023
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	495.68
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	27.47
	Adjustments for decrease (increase) in inventories	-231.21
	Adjustments for decrease (increase) in trade receivables, current	-111.92
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-133.73
	Adjustments for decrease (increase) in other non-current assets	-1.84
	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	27.51
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	258.82
	Adjustments for increase (decrease) in other non-current liabilities	2.3
	Adjustments for depreciation and amortisation expense	28.45
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	10.22
	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	6.64
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-11.98
	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)	-142.55
	Net cash flows from (used in) operations	353.13
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	126.37
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	226.76

	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	1.36
	Purchase of property, plant and equipment	124.07
	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	6.53
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	206.39
	Net cash flows from (used in) investing activities	90.21
	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	289.62
	Payments of finance lease liabilities	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	27.47
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0

	Net cash flows from (used in) financing activities	-317.09
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-0.12
	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	-0.12
	Cash and cash equivalents cash flow statement at beginning of period	1.55
	Cash and cash equivalents cash flow statement at end of period	1.43

