



WENDT (INDIA) LIMITED
 Regd .Office : 105, 1st Floor,Cauvery Block, National Games,
 Housing Complex,Koramangala,Bangalore-560 047

Audited Financial Results
for the year ended 31st March 2010

Rs in lacs

| Particulars | STAND ALONE FINANCIAL RESULTS | | | | CONSOLIDATED FINANCIAL RESULTS | | | |
|---|-------------------------------|-----------|------------|-----------|--------------------------------|-----------|------------|-----------|
| | Three months ended | | Year ended | | Three months ended | | Year ended | |
| | 3/31/2010 | 3/31/2009 | 3/31/2010 | 3/31/2009 | 3/31/2010 | 3/31/2009 | 3/31/2010 | 3/31/2009 |
| | Unaudited | | Audited | | Unaudited | | Audited | |
| 1. (a) Net Sales/Income from Operations | 1651 | 1147 | 5609 | 5136 | 1935 | 1176 | 6269 | 5600 |
| (b) Other Operating Income | 13 | 14 | 62 | 56 | -17 | -2 | 32 | 40 |
| 2. Expenditure | | | | | | | | |
| a. Increase/decrease in stock in trade and work in progress | (88) | 44 | (157) | (39) | (85) | 44 | (157) | (39) |
| b. Consumption of raw materials | 539 | 343 | 1676 | 1649 | 606 | 275 | 1757 | 1596 |
| c. Purchase of traded goods | 27 | 7 | 81 | 51 | 123 | 52 | 289 | 272 |
| d. Employees cost | 242 | 145 | 979 | 846 | 270 | 154 | 1079 | 916 |
| e. Depreciation | 70 | 57 | 259 | 220 | 81 | 63 | 308 | 250 |
| f. Other expenditure | 439 | 285 | 1538 | 1421 | 511 | 329 | 1666 | 1501 |
| g. Total | 1229 | 881 | 4376 | 4148 | 1506 | 917 | 4942 | 4496 |
| 3. Profit from Operations before Other Income, Interest and Exceptional Items (1-2) | 435 | 280 | 1295 | 1044 | 412 | 257 | 1359 | 1144 |
| 4. Other Income | 33 | 140 | 160 | 253 | 48 | 134 | 161 | 237 |
| 5. Profit before Interest and Exceptional Items (3+4) | 468 | 420 | 1455 | 1297 | 460 | 391 | 1520 | 1381 |
| 6. Interest | | | | | | | | |
| 7. Profit after Interest but before Exceptional Items (5-6) | 468 | 420 | 1455 | 1297 | 460 | 391 | 1520 | 1381 |
| 8. Exceptional items | | | | | | | | |
| 9. Profit (+)/ Loss (-) from Ordinary Activities before tax (7+8) | 468 | 420 | 1455 | 1297 | 460 | 391 | 1520 | 1381 |
| 10. Tax expense | | | | | | | | |
| a. Current | 140 | 120 | 468 | 396 | 155 | 123 | 518 | 433 |
| b. Fringe Benefit | | 1 | | 9 | | 1 | | 9 |
| c. Deferred | 20 | 8 | 4 | 8 | 20 | 8 | 4 | 8 |
| d. Total | 160 | 129 | 472 | 413 | 175 | 132 | 522 | 450 |
| 11. Net Profit (+)/ Loss (-) from Ordinary Activities after tax (9-10) | 308 | 291 | 983 | 884 | 285 | 259 | 998 | 931 |
| 12. Extraordinary Item | | | | | | | | |
| 13. Net Profit(+)/ Loss(-) for the period (11-12) | 308 | 291 | 983 | 884 | 285 | 259 | 998 | 931 |
| 14. Paid-up equity share capital (Face Value of Rs.10 each) | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| 15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | | | 4602 | 4203 | | | 4781 | 4428 |



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Rs in lacs

| Particulars | STAND ALONE FINANCIAL RESULTS | | | | CONSOLIDATED FINANCIAL RESULTS | | | |
|---|-------------------------------|-----------|------------|-----------|--------------------------------|-----------|------------|-----------|
| | Three months ended | | Year ended | | Three months ended | | Year ended | |
| | 3/31/2010 | 3/31/2009 | 3/31/2010 | 3/31/2009 | 3/31/2010 | 3/31/2009 | 3/31/2010 | 3/31/2009 |
| | Unaudited | | Audited | | Unaudited | | Audited | |
| 16. Earnings Per Share (EPS) | | | | | | | | |
| a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not annualized) | 15.36 | 14.55 | 49.12 | 44.21 | 14.25 | 12.93 | 49.91 | 46.54 |
| b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not annualized) | 15.36 | 14.55 | 49.12 | 44.21 | 14.25 | 12.93 | 49.91 | 46.54 |
| 17. Public Shareholding | | | | | | | | |
| - No. of shares | 405296 | 405296 | 405296 | 405296 | 405296 | 405296 | 405296 | 405296 |
| - Percentage of shareholding | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 18. Promoters and promoter group | | | | | | | | |
| Shareholding | | | | | | | | |
| a) Pledged/Encumbered | | | | | | | | |
| - Number of shares | --- | --- | --- | --- | --- | --- | --- | --- |
| - Percentage of shares (as a % of the total shareholding of promoter and promoter group) | --- | --- | --- | --- | --- | --- | --- | --- |
| - Percentage of shares (as a % of the total share capital of the company) | --- | --- | --- | --- | --- | --- | --- | --- |
| b) Non-encumbered | | | | | | | | |
| - Number of Shares | 1594704 | 1594704 | 1594704 | 1594704 | 1594704 | 1594704 | 1594704 | 1594704 |
| - Percentage of shares (as a% of the total shareholding of promoter and promoter group) | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| - Percentage of shares (as a % of the total share capital of the company) | 80% | 80% | 80% | 80% | 80% | 80% | 80% | 80% |

Segment wise Revenue, Results and Capital Employed

| Particulars | STAND ALONE FINANCIAL RESULTS | | | | CONSOLIDATED FINANCIAL RESULTS | | | |
|--|-------------------------------|-----------|------------|-----------|--------------------------------|-----------|------------|-----------|
| | Three months ended | | Year ended | | Three months ended | | Year ended | |
| | 3/31/2010 | 3/31/2009 | 3/31/2010 | 3/31/2009 | 3/31/2010 | 3/31/2009 | 3/31/2010 | 3/31/2009 |
| | Unaudited | | Audited | | Unaudited | | Audited | |
| 1. Segment Revenue | | | | | | | | |
| a) Super Abrasives | 1237 | 793 | 4656 | 4279 | 1674 | 813 | 5316 | 4534 |
| b)Machines, Accessories and Components | 414 | 354 | 953 | 857 | 261 | 363 | 953 | 1066 |



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Rs in lacs

| Particulars | STAND ALONE FINANCIAL RESULTS | | | | CONSOLIDATED FINANCIAL RESULTS | | | |
|---|-------------------------------|-----------|------------|-----------|--------------------------------|-----------|------------|-----------|
| | Three months ended | | Year ended | | Three months ended | | Year ended | |
| | 3/31/2010 | 3/31/2009 | 3/31/2010 | 3/31/2009 | 3/31/2010 | 3/31/2009 | 3/31/2010 | 3/31/2009 |
| | Unaudited | | Audited | | Unaudited | | Audited | |
| Total | 1651 | 1147 | 5609 | 5136 | 1935 | 1176 | 6269 | 5600 |
| Less:- Inter Segment Revenue | - | - | - | - | - | - | - | - |
| Net sales/Income From Operations | 1651 | 1147 | 5609 | 5136 | 1935 | 1176 | 6269 | 5600 |
| 2. Segment Results Profit(+)/ Loss (-) before tax and interest. | | | | | | | | |
| a) Super Abrasives | 328 | 237 | 1200 | 1017 | 304 | 261 | 1265 | 1102 |
| b) Machines, Accessories and Components | 171 | 93 | 319 | 216 | 187 | 40 | 319 | 215 |
| Total | 499 | 330 | 1519 | 1233 | 491 | 301 | 1584 | 1317 |
| Less: (i) Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (ii) Other Un-allocable Expenditure net off Un-allocable income | 31 | (90) | 64 | (64) | 31 | (90) | 64 | (64) |
| Total Profit Before Tax | 468 | 420 | 1455 | 1297 | 460 | 391 | 1520 | 1381 |

Notes on Segment Information

Segmental Capital Employed

a) During the year the Board has decided to have Machines, Accessories and Components as a separate segment. The previous year figures of related products have been regrouped for the purpose of comparison .

b) Fixed Assets used in the Company's business or liabilities contracted have not been identified to any of the reportable segments, as the fixed assets and support services are used interchangeably between segments. Accordingly, no disclosure relating to total segment assets and liabilities has been made.

Note:

- 1) The Directors have recommended a dividend of Rs.25/- per share (250% on face value of equity share of Rs 10/- each.).
- 2) The consolidated financial statements are prepared in accordance with Accounting standard 21 " Consolidated Financial Statements" .
- 3) The audited financial results, after being reviewed by the Audit committee, were taken on record by the Board of Directors at their meeting held on 29 th April 2010
- 4) During the quarter ended March 31, 2010 , 11 Complaints from investors were received and resolved. No complaints from Investors were pending at the beginning and end of the quarter
- 5) Prior period figures have been rearranged wherever necessary.

Place : Chennai
 Date : 29.04.2010

For and on Behalf of Wendt (India) Limited

M M Murugappan
 Chairman