



**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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	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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	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	-	-	-	-	-	-	-	-
<b>Net sales/Income From Operations</b>	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
<b>Total</b>	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)
<b>Total Profit Before Tax</b>	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