



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

Unaudited Financial Results  
 for the Quarter ended 30th June 2011

(Rs in Lacs except EPS)

Particulars	Standalone			Consolidated		
	Quarter ended		Previous Accounting year ended	Quarter ended		Previous Accounting year ended
	30-06-2011	30-06-2010	31-3-2011	30-06-2011	30-06-2010	31-3-2011
	Unaudited		Audited	Unaudited		Audited
1. (a) Net Sales/Income from Operations	2,231	1,703	8,173	2,550	1,962	9,129
(b) Other Operating Income	23	27	88	23	18	94
Total Income (a+b)	2,254	1,730	8,261	2,573	1,980	9,223
2. Expenditure						
a. Increase/decrease in stock in trade and work in progress	89	21	(75)	101	16	(75)
b. Consumption of raw materials	573	439	2,459	580	440	2,460
c. Purchase of traded goods	24	30	130	124	152	452
d. Employees cost	351	252	1,095	390	283	1,244
e. Depreciation	75	72	298	90	86	357
f. Other expenditure	588	469	2,209	577	503	2,337
g. Total (a to f)	1,700	1,283	6,116	1,862	1,480	6,775
3. Profit from Operations before Interest, Exceptional Items and Other Income (1-2)	554	447	2,145	711	500	2,448
4. Other Income	42	29	211	34	29	103
5. Profit before Interest and Exceptional Items (3+4)	596	476	2,356	745	529	2,551
6. Interest	--	--	--	--	--	--
7. Profit after Interest but before Exceptional Items (5-6)	596	476	2,356	745	529	2,551
8. Exceptional items from ordinary activities	--	--	--	--	--	--
9. Profit (+)/ Loss (-) before tax (7+8)	596	476	2,356	745	529	2,551
10. Tax expense	193	153	761	235	174	867
11. Net Profit (+)/ Loss (-) from Ordinary Activities after tax (9-10)	403	323	1,595	510	355	1,684
12. Extraordinary Items	--	--	--	--	--	--
13. Net Profit(+)/ Loss(-) for the period (11-12)	403	323	1,595	510	355	1,684
14. Paid-up equity share capital (Face Value of Rs 10 each)	200	200	200	200	200	200
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year			5,614			5,905
16. Earnings Per Share (EPS)						
a) Basic and diluted EPS before Extraordinary items	20.17	16.15	79.76	25.52	17.75	84.18
b) Basic and diluted EPS after Extraordinary items	20.17	16.15	79.76	25.52	17.75	84.18
17. Public Shareholding						
- No. of shares	405,296	405,296	405,296	405,296	405,296	405,296
- Percentage of shareholding	20%	20%	20%	20%	20%	20%
18. Promoters and promoter group Shareholding						
a) Pledged/Encumbered						
- Number of shares	Nil	Nil	Nil	Nil	Nil	Nil
- Percentage of shares (as a% of the total shareholding of promoter and promoter group)	NA	NA	NA	NA	NA	NA
- Percentage of shares (as a % of the total share capital of the company)	NA	NA	NA	NA	NA	NA
b) Non-encumbered						
- Number of Shares	1,594,704	1,594,704	1,594,704	1,594,704	1,594,704	1,594,704
- Percentage of shares (as a% of the total shareholding of promoter and promoter group)	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%

## Segment wise Revenue, Results and Capital Employed

(Rs in Lacs)

Particulars	Standalone			Consolidated		
	Quarter ended		Previous Accounting year ended	Quarter ended		Previous Accounting year ended
	30-06-2011	30-06-2010	31-3-2011	30-06-2011	30-06-2010	31-3-2011
	Unaudited		Audited	Unaudited		Audited
<b>1. Segment Revenue</b>						
a) Super Abrasives	1,665	1,223	5,906	1,984	1,482	6,862
b) Machines , Accessories and Components	566	480	2,267	566	480	2,267
Total	2,231	1,703	8,173	2,550	1,962	9,129
Less:- Inter Segment Revenue	-	-	-	-	-	-
<b>Net sales/Income From Operations</b>	<b>2,231</b>	<b>1,703</b>	<b>8,173</b>	<b>2,550</b>	<b>1,962</b>	<b>9,129</b>
<b>2. Segment Results -Profit (+)/ Loss (-) before tax and interest.</b>						
a) Super Abrasives	492	304	1,649	612	357	1,917
b) Machines , Accessories and Components	158	195	733	158	195	733
Total	650	499	2,382	770	552	2,650
Less: (i) Interest and financial charges	-	-	-	-	-	-
(ii) Other Un-allocable Expenditure net off Un-allocable income	54	23	26	25	23	99
(iii) Income Tax	193	153	761	235	174	867
<b>Total Profit After Tax</b>	<b>403</b>	<b>323</b>	<b>1,595</b>	<b>510</b>	<b>355</b>	<b>1,684</b>

### Notes on Segment Information

#### Segmental Capital Employed

1) The company is organised into two main business segments, namely :

a) Super Abrasives & b) Machines, Accessories and Components.

The above segments have been identified taking into account the organisation structure as well as the differing risks and returns of these segments.

2) Segment Assets, Segment Liabilities and Fixed Assets used in the Company's business have not been identified to any reportable segment, as these are used interchangeably between segments and hence segment disclosure relating to total carrying amount of segment assets, liabilities and fixed assets have not been given.

#### Notes :

1) The above consolidated results comprises of two subsidiaries, viz :-

a) Wendt Grinding Technologies Ltd, Thailand (100% WOS) and (b) Wendt Middle East,FZE,Sharjah (100% WOS)

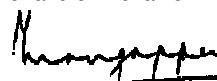
2) The unaudited financial results, as reviewed by the Audit Committee, were taken on record by the Board of Directors at their meeting held on 27th July 2011 and have been reviewed by the Statutory Auditors.

3) During the quarter ended 30th June 2011, three complaints from investors were received and resolved. No complaints from investors were pending at the beginning and end of the quarter.

4) Prior period figures have been regrouped wherever necessary.

Place : Bangalore  
Date : 27.07.2011

For and on Behalf of Wendt (India) Limited



M M Murugappan  
Chairman