



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 September 2009

(Rs in Lacs)

Particulars	Standalone					Consolidated				
	Quarter ended		Half year ended		Previous Accounting year ended	Quarter ended		Half year ended		Previous Accounting year ended
	30-09-2009	30-09-2008	30-09-2009	30-09-2008	31-3-2009	30-09-2009	30-09-2008	30-09-2009	30-09-2008	31-3-2009
	Unaudited		Unaudited		Audited	Unaudited		Unaudited		Audited
1. (a) Net Sales/Income from Operations	1,452	1,414	2,442	2,704	5,136	1,561	1,592	2,661	3,000	5,600
2. Expenditure										
a. Increase/decrease in stock in trade and work in progress	1	(18)	(45)	(35)	(39)	(1)	(18)	(47)	(35)	(39)
b. Consumption of raw materials	376	436	716	883	1,649	381	441	725	892	1,596
c. Purchase of traded goods	27	17	34	25	51	61	90	91	137	272
d. Employees cost	241	239	479	464	846	266	260	528	505	916
e. Depreciation	63	54	123	106	220	78	62	147	121	250
f. Other expenditure	380	381	661	748	1,421	396	397	697	773	1,501
g. Total	1,088	1,109	1,968	2,191	4,148	1,181	1,232	2,141	2,393	4,496
3. Profit from Operations before Interest and Exceptional Items (1-2)	364	305	474	513	988	380	360	520	607	1,104
4. Other Income	45	41	67	113	309	41	36	60	105	277
5. Profit before Interest and Exceptional Items (3+4)	409	346	541	626	1,297	421	396	580	712	1,381
6. Interest										
7. Profit after Interest but before Exceptional Items (5-6)	409	346	541	626	1,297	421	396	580	712	1,381
8. Exceptional items										
9. Profit (+)/ Loss (-) before tax (7+8)	409	346	541	626	1,297	421	396	580	712	1,381
10. Tax expense	137	106	178	202	413	146	121	199	228	450
11. Net Profit (+)/ Loss (-) from Ordinary Activities after tax (9-10)	272	240	363	424	884	275	275	381	484	931
12. Extraordinary Item										
13. Net Profit(+)/ Loss(-) for the period (11-12)	272	240	363	424	884	275	275	381	484	931
14. Paid-up equity share capital (Face Value of Rs 10 each)	200	200	200	200	200	200	200	200	200	200
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year					4203					4428
16. Earnings Per Share (EPS)										
a) Basic and diluted EPS before Extraordinary items	13.59	11.96	18.14	21.18	44.21	13.73	13.74	19.05	24.21	46.54
b) Basic and diluted EPS after Extraordinary items	13.59	11.96	18.14	21.18	44.21	13.73	13.74	19.05	24.21	46.54
17. Public Shareholding										
- No. of shares	405,296	405,296	405,296	405,296	405,296	405,296	405,296	405,296	405,296	405,296
- Percentage of shareholding	20%	20%	20%	20%	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%

M

Segment wise Revenue, Results and Capital Employed

(Rs in Lacs)

Particulars	Standalone					Consolidated				
	Quarter ended		Half year ended		Previous Accounting year ended	Quarter ended		Half year ended		Previous Accounting year ended
	30-09-2009	30-09-2008	30-09-2009	30-09-2008		30-09-2009	30-09-2008	30-09-2009	30-09-2008	
	Unaudited					Unaudited				
1. Segment Revenue										
a) Super Abrasives	1232	1237	2189	2431	4279	1283	1335	2320	2596	4534
b) Machines, Accessories and Components	220	177	253	273	857	278	257	341	404	1066
Total	1452	1414	2442	2704	5136	1561	1592	2661	3000	5600
Less:- Inter Segment Revenue	-	-	-	-	-	-	-	-	-	-
Net sales/Income From Operations	1452	1414	2442	2704	5136	1561	1592	2661	3000	5600
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest.										
a) Super Abrasives	370	321	561	584	1017	417	385	635	694	1102
b) Machines, Accessories and Components	65	45	50	50	216	30	32	16	26	215
Total	435	366	611	634	1233	447	417	651	720	1317
Less: (i) Interest	-	-	-	-	-	-	-	-	-	-
(ii) Other Un-allocable Expenditure net off Un-allocable income	26	20	70	8	(64)	26	21	71	8	(64)
Total Profit Before Tax	409	346	541	626	1297	421	396	580	712	1381

Notes on Segment Information

Segmental Capital Employed

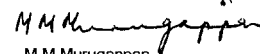
- 1) During the quarter the Board has decided to have Machines, Accessories and Components as a separate segment. The previous year figures of related products have been regrouped for the purpose of comparison
- 2) Fixed Assets used in the Company's business or liabilities contracted have not been identified 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.

Notes :

- 1) The unaudited financial results, as reviewed by the Audit Committee, were taken on record by the Board of Directors at their meeting held on 26th October 2009 and have been reviewed by the Statutory Auditors.
- 2) During the quarter ended 30th September 2009, ten complaints from investors were received and resolved. No complaints from investors were pending at the beginning and end of the quarter.
- 3) Prior period figures have been regrouped wherever necessary. The Consolidated results for the current quarter and six months to date includes the figures of Wendt Middle East FZE, Sharjah which was incorporated in September 2008 and started operation during the first quarter of current year.

Place : Hosur
Date : 26.10.2009

For and on Behalf of Wendt (India) Limited


M M Murugappan
Chairman