

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
	30-09-2010	30-09-2009	30-09-2010	30-09-2009		30-09-2010	30-09-2009	30-09-2010	30-09-2009	
	Unaudited				Audited	Unaudited				Audited
1. Segment Revenue										
a) Super Abrasives	1586	1232	2809	2189	4656	1697	1283	3110	2320	5316
b) Machines , Accessories and Components	487	220	967	253	953	597	278	1146	341	953
Total	2073	1452	3776	2442	5609	2294	1561	4256	2661	6269
Less:- Inter Segment Revenue	-	-	-	-	-	-	-	-	-	-
Net sales/Income From Operations	2073	1452	3776	2442	5609	2294	1561	4256	2661	6269
2. Segment Results -Profit (+)/ Loss (-) before tax and interest.										
a) Super Abrasives	454	370	758	561	1200	489	417	829	635	1265
b) Machines, Accessories and Components	170	65	365	50	319	213	30	425	16	319
Total	624	435	1123	611	1519	702	447	1254	651	1584
Less: (i) Interest	-	-	-	-	-	-	-	-	-	-
(ii) Other Un-allocable Expenditure net off Un-allocable income	24	26	47	70	64	25	26	48	71	64
Total Profit Before Tax	600	409	1076	541	1455	677	421	1206	580	1520

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) 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 & support services are used interchangeably between segments. Accordingly, no disclosure relating to total segment assets and liabilities has been made.

Notes :

1) Disclosure of assets and liabilities as per Clause 41 (i) (ea) of the listing agreement

(Rs in Lacs)

Particulars	Standalone		Consolidated	
	As at		As at	
	30-09-2010	30-09-2009	30-09-2010	30-09-2009
	Unaudited	Unaudited	Unaudited	Unaudited
1. Shareholders funds				
(a) Capital	200	200	200	200
(b) Reserves & Surplus	5330	4566	5678	4816
	5530	4766	5878	5016
2. Loan Funds	0	0	0	0
3. Deferred Tax liability	228	218	228	219
Total	5758	4984	6106	5235
4. Fixed Assets	3100	2740	3454	3126
5. Investments	1104	1309	756	959
6. Current Assets, Loans & Advances				
(a) Inventories	874	552	941	590
(b) Sundry Debtors	1439	1160	1576	1206
(c) Cash/Bank Balance	136	144	424	319
(d) Loans & Advances	833	364	781	380
	3282	2220	3722	2495
Less: Current Liabilities & Provisions				
(a) Liabilities	1161	1083	1233	1142
(b) Provisions	567	202	593	203
	1728	1285	1826	1345
Net Current Assets	1554	936	1896	1150
7. Miscellaneous expenditure (Not written off or adjusted)	0	0	0	0
8. Profit & Loss account	0	0	0	0
Total	5758	4985	6106	5235

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 26th October 2010 and have been reviewed by the Statutory Auditors.

3) During the quarter ended 30th September 2010, seven 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 : Chennai
Date : 26.10.2010

For and on Behalf of Wendt (India) Limited



M M Murugappan
Chairman