



**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 31st December 2009**

(Rs in Lacs)

Particulars	Standalone					Consolidated				
	Quarter ended		Nine months ended		Previous Accounting year ended	Quarter ended		Nine months ended		Previous Accounting year ended
	31-12-2009	31-12-2008	31-12-2009	31-12-2008		31-12-2009	31-12-2008	31-12-2009	31-12-2008	
	Unaudited		Unaudited		Audited	Unaudited		Unaudited		Audited
1. (a) Net Sales/Income from Operations	1,516	1,285	3,958	3,989	5,136	1,673	1,423	4,334	4,424	5,600
(b) Other Operating Income	18	12	49	42	56	18	12	49	42	56
2. Expenditure										
a. Increase/decrease in stock in trade and work in progress	(24)	(48)	(69)	(83)	(39)	(27)	(48)	(72)	(83)	(39)
b. Consumption of raw materials	421	423	1,137	1,306	1,649	426	429	1,151	1,321	1,596
c. Purchase of traded goods	20	19	54	44	51	75	83	166	220	272
d. Employees cost	258	237	737	701	846	282	257	809	762	916
e. Depreciation	66	57	189	163	220	81	65	227	187	250
f. Other expenditure	438	388	1,099	1,136	1,421	458	399	1,155	1,172	1,501
g. Total	1,179	1,076	3,147	3,267	4,148	1,295	1,185	3,436	3,579	4,496
3. Profit from Operations before Interest and Exceptional Items (1-2)	355	221	860	764	1,044	396	250	947	887	1,160
4. Other Income	91	30	127	113	253	84	28	113	103	221
5. Profit before Interest and Exceptional Items (3+4)	446	251	987	877	1,297	480	278	1,060	990	1,381
6. Interest	--	--	--	--	--	--	--	--	--	--
7. Profit after Interest but before Exceptional Items (5-6)	446	251	987	877	1,297	480	278	1,060	990	1,381
8. Exceptional items	--	--	--	--	--	--	--	--	--	--
9. Profit (+)/ Loss (-) before tax (7+8)	446	251	987	877	1,297	480	278	1,060	990	1,381
10. Tax expense	134	82	312	284	413	148	90	347	318	450
11. Net Profit (+)/ Loss (-) from Ordinary Activities after tax (9-10)	312	169	675	593	884	332	188	713	672	931
12. Extraordinary Item	--	--	--	--	--	--	--	--	--	--
13. Net Profit(+)/ Loss(-) for the period (11-12)	312	169	675	593	884	332	188	713	672	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	15.62	8.48	33.76	29.66	44.21	16.61	9.39	35.66	33.61	46.54
b) Basic and diluted EPS after Extraordinary items	15.62	8.48	33.76	29.66	44.21	16.61	9.39	35.66	33.61	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%

**Segment wise Revenue, Results and Capital Employed**

(Rs in Lacs)

Particulars	Standalone					Consolidated				
	Quarter ended		Nine months ended		Previous Accounting year ended	Quarter ended		Nine months ended		Previous Accounting year ended
	31-12-2009	31-12-2008	31-12-2009	31-12-2008		31-12-2009	31-12-2008	31-12-2009	31-12-2008	
	Unaudited					Unaudited				
<b>1. Segment Revenue</b>										
a) Super Abrasives	1230	1055	3419	3486	4279	1322	1124	3642	3721	4534
b) Machines , Accessories and Components	286	230	539	503	857	351	299	692	703	1066
Total	1516	1285	3958	3989	5136	1673	1423	4334	4424	5600
Less:- Inter Segment Revenue	-	-	-	-	-	-	-	-	-	-
<b>Net sales/Income From Operations</b>	1516	1285	3958	3989	5136	1673	1423	4334	4424	5600
<b>2. Segment Results (Profit)(+)/ Loss (-) before tax and interest.</b>										
a) Super Abrasives	311	196	872	780	1017	325	211	961	841	1102
b) Machines , Accessories and Components	98	73	148	123	216	118	85	132	175	215
Total	409	269	1020	903	1233	443	296	1093	1016	1317
Less: (i) Interest	-	-	-	-	-	-	-	-	-	-
(ii) Other Un-allocable Expenditure net off	(37)	18	33	26	(64)	(37)	18	33	26	(64)
Un-allocable income										
<b>Total Profit Before Tax</b>	446	251	987	877	1297	480	278	1060	990	1381

**Notes on Segment Information**

**Segmental Capital Employed**

1) 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 .

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 23 rd January 2010 and have been reviewed by the Statutory Auditors.

2) During the quarter ended 31st December 2009, eight 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.

Place : Chennai  
Date : 23.01.2010

For and on Behalf of Wendt (India) Limited

  
M M Murugappan  
Chairman