



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 2010

(Rs in Lacs except EPS)

Particulars	Standalone					Consolidated				
	Quarter ended		Nine months ended		Previous Accounting year ended	Quarter ended		Nine months ended		Previous Accounting year ended
	31-12-2010	31-12-2009	31-12-2010	31-12-2009	31-3-2010	31-12-2010	31-12-2009	31-12-2010	31-12-2009	31-3-2010
	Unaudited		Unaudited		Audited	Unaudited		Unaudited		Audited
1. (a) Net Sales/Income from Operations	2,247	1,516	6,023	3,958	5,609	2,502	1,673	6,758	4,334	6,269
(b) Other Operating Income	15	18	63	49	62	15	18	63	49	32
2. Expenditure										
a. (Increase)/decrease in stock in trade and work in progress	(38)	(24)	4	(69)	(157)	(35)	(27)	6	(72)	(157)
b. Consumption of raw materials	677	421	1,682	1,137	1,676	677	426	1,682	1,151	1,757
c. Purchase of traded goods	29	20	98	54	81	92	75	339	166	289
d. Employees cost	290	258	829	737	979	329	282	938	809	1,079
e. Depreciation	75	66	221	189	259	91	81	267	227	308
f. Other expenditure	603	438	1,617	1,099	1,538	636	458	1,705	1,155	1,666
g. Total	1,636	1,179	4,451	3,147	4,376	1,790	1,295	4,937	3,436	4,942
3. Profit from Operations before Interest and Exceptional Items (1-2)	626	355	1,635	860	1,295	727	396	1,884	947	1,359
4. Other Income	29	91	96	127	160	22	84	71	113	161
5. Profit before Interest and Exceptional Items (3+4)	655	446	1,731	987	1,455	749	480	1,955	1,060	1,520
6. Interest	-	-	-	-	-	2	-	2	-	-
7. Profit after Interest but before Exceptional Items (5-6)	655	446	1,731	987	1,455	747	480	1,953	1,060	1,520
8. Exceptional Items	-	-	-	-	-	-	-	-	-	-
9. Profit (+)/ Loss (-) before tax (7+8)	655	446	1,731	987	1,455	747	480	1,953	1,060	1,520
10. Tax expense										
a. Current	220	140	573	328	468	255	154	659	363	518
b. Deferred	(7)	(6)	(12)	(16)	4	(7)	(6)	(12)	(16)	4
c. Total	213	134	561	312	472	248	148	647	347	522
11. Net Profit (+)/ Loss (-) from Ordinary Activities after tax (9-10)	442	312	1,170	675	983	499	332	1,306	713	998
12. Extraordinary Item	-	-	-	-	-	-	-	-	-	-
13. Net Profit(+)/ Loss(-) for the period (11-12)	442	312	1,170	675	983	499	332	1,306	713	998
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					4602					4781
16. Earnings Per Share (EPS)										
a) Basic and diluted EPS before Extraordinary Items	22.07	15.62	58.48	33.76	49.12	24.98	16.61	65.32	35.66	49.91
b) Basic and diluted EPS after Extraordinary Items	22.07	15.62	58.48	33.76	49.12	24.98	16.61	65.32	35.66	49.91
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	Nil	Nil	Nil	Nil
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	NA	NA	NA	NA	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	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	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%	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%	80%	80%

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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
	31-12-2010	31-12-2009	31-12-2010	31-12-2009		31-12-2010	31-12-2009	31-12-2010	31-12-2009	
	Unaudited				Audited	Unaudited				Audited
1. Segment Revenue										
a) Super Abrasives	1487	1230	4296	3419	4656	1620	1322	4730	3642	5316
b) Machines , Accessories and Components	760	286	1727	539	953	882	351	2028	692	953
Total	2247	1516	6023	3958	5609	2502	1673	6758	4334	6269
Less:- Inter Segment Revenue	-	-	-	-	-	-	-	-	-	-
Net sales/Income From Operations	2247	1516	6023	3958	5609	2502	1673	6758	4334	6269
2. Segment Results (Profit)/(+)/ Loss (-) before tax and interest.										
a) Super Abrasives	406	311	1167	872	1200	449	325	1278	961	1265
b) Machines , Accessories and Components	284	98	649	148	319	333	118	758	132	319
Total	690	409	1816	1020	1519	782	443	2036	1093	1584
Less: (i) Interest	-	-	-	-	-	2	-	2	-	-
(ii) Other Un-allocable Expenditure net off Un-allocable income	35	(37)	82	33	64	33	(37)	81	33	64
Total Profit Before Tax	655	446	1734	987	1455	747	480	1953	1060	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) The unaudited financial results, as reviewed by the Audit Committee, were taken on record by the Board of Directors at their meeting held on 24 th January 2011 and have been reviewed by the Statutory Auditors.

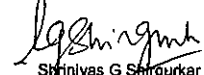
2) During the quarter ended 31st December 2010, eight complaints from investors were received and resolved. No complaints from investors were pending at the beginning and end of the quarter.

3) Prior period figures have been regrouped wherever necessary.

Place : Bangalore

Date : 24.01.2011

For and on Behalf of Wendt (India) Limited


Shrinivas G Shringurkar
Director