



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 2011

(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
	31-12-2011	30-09-2011	31-12-2010	31-12-2011	31-12-2010	31-3-2011		31-12-2011	30-09-2011	31-12-2010	31-12-2011	31-12-2010	
	Unaudited		Unaudited		Unaudited	Audited	Unaudited		Unaudited		Unaudited	Audited	
1. (a) Net Sales/Income from Operations	2,373	2,757	2,247	7,361	6,023	8173	2,657	3,019	2,502	8,226	6,758	9129	
(b) Other Operating Income	46	46	15	115	63	88	47	46	15	116	63	94	
Total Income (a+b)	2,419	2,803	2,262	7,476	6,086	8,261	2,704	3,065	2,517	8,342	6,821	9,223	
2. Expenditure													
a. Increase/decrease in stock in trade and work in progress	(30)	(111)	(38)	(52)	4	(75)	(52)	(113)	(35)	(64)	6	(75)	
b. Consumption of raw materials	730	894	677	2,197	1,682	2459	736	901	677	2,217	1,682	2460	
c. Purchase of traded goods	32	37	29	93	98	130	198	134	92	456	339	452	
d. Employees cost	374	437	290	1,162	829	1095	411	478	329	1,279	938	1244	
e. Depreciation	87	81	75	243	221	298	105	97	91	292	267	357	
f. Other expenditure	724	698	603	2,010	1,617	2209	712	721	636	2,010	1,705	2337	
g. Total (a to f)	1,917	2,036	1,636	5,653	4,451	6,116	2,110	2,218	1,790	6,190	4,937	6,775	
3. Profit from Operations before Interest and Exceptional Items (1-2)	502	767	626	1,823	1,635	2,145	594	847	727	2,152	1,884	2,448	
4. Other Income	26	49	29	117	96	211	21	40	22	95	71	103	
5. Profit before Interest and Exceptional Items (3+4)	528	816	655	1,940	1,731	2,356	615	887	749	2,247	1,955	2,551	
6. Interest	--	--	--	--	--	--	4	2	2	6	2	--	
7. Profit after Interest but before Exceptional Items (5-6)	528	816	655	1,940	1,731	2,356	611	885	747	2,241	1,953	2,551	
8. Exceptional items	--	--	--	--	--	--	--	--	--	--	--	--	
9. Profit (+)/ Loss (-) before tax (7+8)	528	816	655	1,940	1,731	2,356	611	885	747	2,241	1,953	2,551	
10. Tax expense	173	261	213	627	561	761	180	285	248	700	647	867	
11. Net Profit (+)/ Loss (-) from Ordinary Activities after tax (9-10)	355	555	442	1,313	1,170	1,595	431	600	499	1,541	1,306	1,684	
12. Extraordinary item	--	--	--	--	--	--	--	--	--	--	--	--	
13. Net Profit (+)/ Loss (-) for the period (11-12)	355	555	442	1,313	1,170	1,595	431	600	499	1,541	1,306	1,684	
14. Paid-up equity share capital (Face Value of Rs 10 each)	200	200	200	200	200	200	200	200	200	200	200	200	
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	--	--	--	--	--	5614	--	--	--	--	--	5905	
16. Earnings Per Share (EPS)													
a) Basic and diluted EPS before Extraordinary items	17.76	27.73	22.07	65.66	58.48	79.76	21.55	30.00	24.98	77.07	65.32	84.18	
b) Basic and diluted EPS after Extraordinary items	17.76	27.73	22.07	65.66	58.48	79.76	21.55	30.00	24.98	77.07	65.32	84.18	
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	405,296	405,296	
- Percentage of shareholding	20%	20%	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	Nil	Nil	
- Percentage of shares (as a% of the total shareholding of	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
- Percentage of shares (as a % of the total share capital of	NA	NA	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	1,594,704	1,594,704	
- Percentage of shares (as a% of the total shareholding of	100%	100%	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%	80%	80%	

M H Kungappa

**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
	31-12-2011	30-09-2011	31-12-2010	31-12-2011	31-12-2010	31-3-2011	31-12-2011	30-09-2011	31-12-2010	31-12-2011	31-12-2010	31-3-2011
	Unaudited			Unaudited		Audited	Unaudited			Unaudited		Audited
<b>1. Segment Revenue</b>												
a) Super Abrasives	1837	1821	1487	5323	4296	5906	1914	1870	1525	5496	4399	6045
b) Machines , Accessories and Components	536	936	760	2038	1727	2267	536	936	760	2038	1727	2267
c) Others	-	-	-	-	-	-	207	213	217	692	632	817
Total	2373	2757	2247	7361	6023	8173	2657	3019	2502	8226	6758	9129
Less:- Inter Segment Revenue	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net sales/Income From Operations</b>	2373	2757	2247	7361	6023	8173	2657	3019	2502	8226	6758	9129
<b>2. Segment Results -Profit (+)/ Loss (-) before tax and interest.</b>												
a) Super Abrasives	439	433	406	1364	1164	1649	495	431	409	1424	1157	1630
b) Machines , Accessories and Components	187	334	284	679	649	733	187	334	284	679	649	733
c) Others	-	-	-	-	-	-	16	62	89	192	230	287
Total	626	767	690	2043	1813	2382	698	827	782	2295	2036	2650
Less: (i) Interest	-	-	-	-	-	-	4	2	2	6	2	-
(ii) Other Un-allocable Expenditure net off Un-allocable income	98	(49)	35	103	82	26	83	(60)	33	48	81	99
(iii) Income Tax	173	261	213	627	561	761	180	285	248	700	647	867
<b>Total Profit After Tax</b>	355	555	442	1313	1170	1595	431	600	499	1541	1306	1684

**Notes on Segment Information**

**Segmental Capital Employed**

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

a) Super Abrasives , b) Machines, Accessories and Components & c) Others  
The Other segment includes Conventional abrasives and other trading products.

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

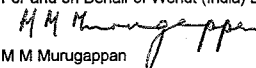
2) Segment Assets and Segment Liabilities of the Company's business have not been identified to any reportable segment, as these are used interchangeably between segments and hence segment disclosure relating to capital employed has not been given.

**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 20th January 2012 and have been reviewed by the
- 2) During the quarter ended 31st Dec 2011, 7 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 : 20.01.2012

For and on Behalf of Wendt (India) Limited

  
M M Murugappan  
Chairman