



WENDT (INDIA) LIMITED  
 Regd. Office :105, 1st Floor, Cauvery Block,National Games  
 Housing Complex,Koramangala, Bangalore- 560 047

Statement of Standalone & Consolidated Unaudited Results  
 for the Quarter ended 30th June 2012

PART I Particulars	(Rs in Lacs except EPS)							
	STANDALONE FINANCIAL RESULTS				CONSOLIDATED FINANCIAL RESULTS			
	Three months ended			Year ended	Three months ended			Year ended
	30/06/2012	31/03/2012	30/06/2011	31/03/2012	30/06/2012	31/03/2012	30/06/2011	31/03/2012
	Unaudited		Audited	Unaudited		Audited		
<b>1. Income from Operations</b>								
(a) Net Sales/Income from Operations (Net of excise duty)	2,215	2,640	2,231	10,001	2,500	2,830	2,550	11,056
(b) Other Operating Income	7	15	10	50	10	15	11	50
<b>Total Income from Operations (net)</b>	<b>2,222</b>	<b>2,655</b>	<b>2,241</b>	<b>10,051</b>	<b>2,510</b>	<b>2,845</b>	<b>2,561</b>	<b>11,106</b>
<b>2. Expenses</b>								
a. Cost of materials consumed	655	914	573	3,111	660	894	580	3,111
b. Purchases of stock-in-trade	32	73	23	180	113	188	123	644
c. Changes in inventories of finished goods,work- in-progress and stock-in-trade	(9)	(83)	90	(148)	23	(105)	102	(169)
d. Employee benefits expense	340	322	342	1,450	371	357	381	1,602
e. Depreciation and amortisation expense	97	92	75	335	114	107	90	399
f. Other expenses	713	743	592	2,786	738	807	581	2,851
<b>Total expenses</b>	<b>1,828</b>	<b>2,061</b>	<b>1,695</b>	<b>7,714</b>	<b>2,019</b>	<b>2,248</b>	<b>1,857</b>	<b>8,438</b>
<b>3. Profit / (Loss) from Operations before Other Income, finance cost and exceptional Items (1- 2)</b>	<b>394</b>	<b>594</b>	<b>546</b>	<b>2,337</b>	<b>491</b>	<b>597</b>	<b>704</b>	<b>2,668</b>
4. Other Income	48	30	55	227	46	19	46	195
<b>5. Profit / (Loss) from ordinary activities before finance costs and exceptional Items (3±4)</b>	<b>442</b>	<b>624</b>	<b>601</b>	<b>2,564</b>	<b>537</b>	<b>616</b>	<b>750</b>	<b>2,863</b>
6. Finance costs	1	11	5	11	1	8	5	14
<b>7. Profit / (Loss) from ordinary activities after finance costs but before exceptional Items (5±6)</b>	<b>441</b>	<b>613</b>	<b>596</b>	<b>2,553</b>	<b>536</b>	<b>608</b>	<b>745</b>	<b>2,849</b>
8. Exceptional items	-	-	-	-	-	-	-	-
<b>9. Profit / (Loss) from ordinary Activities before tax (7±8)</b>	<b>441</b>	<b>613</b>	<b>596</b>	<b>2,553</b>	<b>536</b>	<b>608</b>	<b>745</b>	<b>2,849</b>
10. Tax expense	134	196	193	823	156	203	235	903
<b>11. Net Profit / (Loss) from ordinary Activities after tax (9±10)</b>	<b>307</b>	<b>417</b>	<b>403</b>	<b>1,730</b>	<b>380</b>	<b>405</b>	<b>510</b>	<b>1,946</b>
12. Extraordinary Items	-	-	-	-	-	-	-	-
<b>13. Net Profit / (Loss) for the period (11±12)</b>	<b>307</b>	<b>417</b>	<b>403</b>	<b>1,730</b>	<b>380</b>	<b>405</b>	<b>510</b>	<b>1,946</b>
14. Paid-up equity share capital Face Value Rs 10/- each	200	200	200	200	200	200	200	200
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				6,762				7,369
<b>16. Earnings Per Share (EPS) (of Rs.10/- each)</b>								
a) Basic and diluted EPS (of Rs.10/- each) before extraordinary items (not annualized)	15.37	20.79	20.17	86.45	19.02	20.22	25.52	97.29
b) Basic and diluted EPS (of Rs.10/- each) after extraordinary items (not annualized)	15.37	20.79	20.17	86.45	19.02	20.22	25.52	97.29

Particulars	STANDALONE FINANCIAL RESULTS				CONSOLIDATED FINANCIAL RESULTS			
	Three months ended		Year ended		Three months ended		Year ended	
	30/06/2012	31/03/2012	30/06/2011	31/03/2012	30/06/2012	31/03/2012	30/06/2011	31/03/2012
	Unaudited		Audited		Unaudited		Audited	
<b>PART II</b>								
<b>A. PARTICULARS OF SHAREHOLDING</b>								
1. Public Shareholding								
- No. of shares	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%
2. Promoters and Promoter Group Shareholding								
a) Pledged/Encumbered								
- Number of shares	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
- Percentage of shares (as a % of the total share capital of the company)	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
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	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%
<b>B. INVESTOR COMPLAINTS</b>								
Three months ended 30/6/2012								
Pending at the beginning of the quarter	0							
Received during the quarter	6							
Disposed off during the quarter	6							
Remaining unresolved at the end of the quarter	0							

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

(Rs in Lacs)

Particulars	STANDALONE FINANCIAL RESULTS				CONSOLIDATED FINANCIAL RESULTS			
	Three months ended		Year ended		Three months ended		Year ended	
	30/06/2012	31/03/2012	30/06/2011	31/03/2012	30/06/2012	31/03/2012	30/06/2011	31/03/2012
	Unaudited		Audited		Unaudited		Audited	
<b>1. Segment Revenue (Net of Excise duty)</b>								
a) Super Abrasives	1,721	1,944	1,665	7,267	1,805	1,969	1,711	7,465
b) Machines , Accessories and Components	494	696	566	2,734	494	696	566	2,734
c) Others					201	165	273	857
Total	2,215	2,640	2,231	10,001	2,500	2,830	2,550	11,056
Less:- Inter Segment Revenue	-	-	-	-	-	-	-	-
<b>Net sales/Income From Operations</b>	2,215	2,640	2,231	10,001	2,500	2,830	2,550	11,056
<b>2. Segment Results -Profit / (Loss) before tax and finance costs</b>								
a) Super Abrasives	380	512	500	1,930	421	529	507	2,006
b) Machines , Accessories and Components	125	177	162	864	125	177	162	864
c) Others					50	16	113	208
Total	505	689	662	2,794	596	722	782	3,078
Less: (i) Interest	1	11	5	11	1	8	5	14
(ii) Other Un-allocable Expenditure net of Un-allocable income	63	65	61	230	59	106	32	215
(iii) Income Tax	134	196	193	823	156	203	235	903
<b>Profit After Tax</b>	307	417	403	1,730	380	405	510	1,946

#### Notes on Segment Information:

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

a) Super Abrasives, b) Machines, Accessories and Components & c) Others

The "Others" segment includes other traded products.

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 above consolidated results include the results of two wholly owned subsidiaries, viz:-

(a) Wendt Grinding Technologies Ltd, Thailand and (b) Wendt Middle East, FZE, Sharjah

2) The figures for the corresponding periods have been restated/ regrouped, wherever necessary to make them comparable.

3) The figures for the quarter ended 31st March 2012 are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the previous financial year.

4) The unaudited financial results, after being reviewed by the Audit Committee, were taken on record by the Board of Directors at their meeting held on 13th July 2012 and have been reviewed by the Statutory Auditors.

Place : Bangalore  
Date : 13.07.2012

For and on Behalf of Wendt (India) Limited



M M Murugappan  
Chairman