



**WENDT (INDIA) LIMITED**  
 CIN No :- L85110KA1980PLC003913  
 Regd .Office : 105, 1st Floor,Cauvery Block, National Games,  
 Housing Complex,Koramangala,Bangalore-560 047  
**Statement of Standalone and Consolidated Unaudited Financial Results**  
 for the Quarter and Nine Months Period ended 31st December 2015

PART I Particulars	(Rs in lacs, except EPS)											
	STANDALONE FINANCIAL RESULTS						CONSOLIDATED FINANCIAL RESULTS					
	Three months ended			Nine months ended		Year ended	Three months ended			Nine months ended		Year ended
	31/12/2015	30/09/2015	31/12/2014	31/12/2015	31/12/2014	31/03/2015	31/12/2015	30/09/2015	31/12/2014	31/12/2015	31/12/2014	31/03/2015
Unaudited					Audited	Unaudited					Audited	
<b>1. Income from Operations</b>												
(a) Net Sales/Income from Operations (Net of excise duty)	2,814	3,041	2,470	8,452	7,561	10,560	3,272	3,487	2,922	9,873	9,000	12,274
(b) Other Operating Income	42	46	48	123	100	136	39	73	41	141	98	131
<b>Total Income from Operations</b>	<b>2,856</b>	<b>3,087</b>	<b>2,518</b>	<b>8,575</b>	<b>7,661</b>	<b>10,696</b>	<b>3,311</b>	<b>3,560</b>	<b>2,963</b>	<b>10,014</b>	<b>9,098</b>	<b>12,405</b>
<b>2. Expenses</b>												
a. Cost of materials consumed	1,009	946	715	2,715	2,339	3,375	1,009	946	715	2,715	2,339	3,375
b. Purchases of stock-in-trade	68	50	62	158	169	247	247	322	256	880	902	1189
c. Changes in inventories of finished goods,work-in-progress and stock-in-trade	(151)	85	38	(38)	(42)	(84)	(60)	45	102	41	3	(109)
d. Employee benefits expense	547	533	457	1584	1390	1812	586	569	501	1700	1516	1989
e. Depreciation and amortisation expense	212	209	198	619	592	792	222	217	218	646	646	830
f. Other expenditure	927	945	879	2712	2463	3,446	998	1008	916	2885	2585	3,630
<b>Total expenses</b>	<b>2,612</b>	<b>2,768</b>	<b>2,349</b>	<b>7,750</b>	<b>6,911</b>	<b>9,588</b>	<b>3,002</b>	<b>3,107</b>	<b>2,708</b>	<b>8,867</b>	<b>7,991</b>	<b>10,904</b>
<b>3. Profit from Operations before Other Income, finance cost and exceptional Items (1-2)</b>	<b>244</b>	<b>319</b>	<b>169</b>	<b>825</b>	<b>750</b>	<b>1,108</b>	<b>309</b>	<b>453</b>	<b>255</b>	<b>1147</b>	<b>1105</b>	<b>1,501</b>
<b>4. Other Income</b>	<b>28</b>	<b>249</b>	<b>39</b>	<b>323</b>	<b>359</b>	<b>664</b>	<b>31</b>	<b>29</b>	<b>39</b>	<b>107</b>	<b>128</b>	<b>193</b>
<b>5. Profit from ordinary activities before finance costs and exceptional Items (3+4)</b>	<b>272</b>	<b>568</b>	<b>208</b>	<b>1148</b>	<b>1109</b>	<b>1,772</b>	<b>340</b>	<b>482</b>	<b>294</b>	<b>1254</b>	<b>1233</b>	<b>1,694</b>
<b>6. Finance costs</b>	-	-	4	-	4	8	-	-	4	-	4	8
<b>7. Profit from ordinary activities after finance costs but before exceptional Items (5-6)</b>	<b>272</b>	<b>568</b>	<b>204</b>	<b>1148</b>	<b>1105</b>	<b>1,764</b>	<b>340</b>	<b>482</b>	<b>290</b>	<b>1254</b>	<b>1229</b>	<b>1,686</b>
<b>8. Exceptional items</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>9. Profit (+)/ Loss (-) from Ordinary Activities before tax (7-8)</b>	<b>272</b>	<b>568</b>	<b>204</b>	<b>1148</b>	<b>1105</b>	<b>1,764</b>	<b>340</b>	<b>482</b>	<b>290</b>	<b>1254</b>	<b>1229</b>	<b>1,686</b>
<b>10. Tax expense</b>	<b>80</b>	<b>146</b>	<b>40</b>	<b>356</b>	<b>271</b>	<b>279</b>	<b>90</b>	<b>161</b>	<b>52</b>	<b>394</b>	<b>317</b>	<b>332</b>
<b>11. Net Profit (+)/ Loss (-) from Ordinary Activities after tax (9-10)</b>	<b>192</b>	<b>422</b>	<b>164</b>	<b>792</b>	<b>834</b>	<b>1,485</b>	<b>250</b>	<b>321</b>	<b>238</b>	<b>860</b>	<b>912</b>	<b>1,354</b>
<b>12. Extraordinary Item</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>13. Net Profit(+)/ Loss(-) for the period (11-12)</b>	<b>192</b>	<b>422</b>	<b>164</b>	<b>792</b>	<b>834</b>	<b>1,485</b>	<b>250</b>	<b>321</b>	<b>238</b>	<b>860</b>	<b>912</b>	<b>1,354</b>
<b>14. Paid-up equity share capital Face Value Rs 10/- each</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>						<b>8,790</b>						<b>9,759</b>
<b>16. Earnings Per Share (EPS)</b>												
a) Basic and diluted EPS (not annualized)	9.65	21.08	8.18	39.62	41.69	74.24	12.53	16.04	11.89	43.00	45.57	67.70
b) Basic and diluted EPS after Extraordinary items (not annualized)	9.65	21.08	8.18	39.62	41.69	74.24	12.53	16.04	11.89	43.00	45.57	67.70

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

Particulars	(Rs in lacs, except EPS)											
	STAND ALONE FINANCIAL RESULTS						CONSOLIDATED FINANCIAL RESULTS					
	Three months ended			Nine months ended		Year ended	Three months ended			Nine months ended		Year ended
	31/12/2015	30/09/2015	31/12/2014	31/12/2015	31/12/2014	31/03/2015	31/12/2015	30/09/2015	31/12/2014	31/12/2015	31/12/2014	31/03/2015
Unaudited					Audited	Unaudited					Audited	
<b>1. Segment Revenue (Net of excise duty)</b>												
a) Super Abrasives	2,015	2,183	1,807	6,211	5,790	7,796	2,148	2,250	1,907	6,571	6,163	8,192
b) Machines, Accessories and Components	799	858	663	2,241	1,771	2,764	799	858	663	2,241	1,771	2,764
c) Others	-	-	-	-	-	-	325	379	352	1,061	1,066	1,318
<b>Total</b>	<b>2,814</b>	<b>3,041</b>	<b>2,470</b>	<b>8,452</b>	<b>7,561</b>	<b>10,560</b>	<b>3,272</b>	<b>3,487</b>	<b>2,922</b>	<b>9,873</b>	<b>9,000</b>	<b>12,274</b>
<b>Less:- Inter Segment Revenue</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net sales/Income From Operations</b>	<b>2,814</b>	<b>3,041</b>	<b>2,470</b>	<b>8,452</b>	<b>7,561</b>	<b>10,560</b>	<b>3,272</b>	<b>3,487</b>	<b>2,922</b>	<b>9,873</b>	<b>9,000</b>	<b>12,274</b>
<b>2. Segment Results- Profit(+)/ Loss (-) before tax and interest</b>												
a) Super Abrasives	307	353	204	984	862	1,189	324	389	246	1101	1035	1,359
b) Machines, Accessories and Components	147	165	135	447	462	705	147	165	135	447	462	705
c) Others	-	-	-	-	-	-	51	75	50	187	185	227
<b>Total</b>	<b>454</b>	<b>518</b>	<b>339</b>	<b>1431</b>	<b>1324</b>	<b>1,894</b>	<b>522</b>	<b>629</b>	<b>431</b>	<b>1735</b>	<b>1682</b>	<b>2,291</b>
<b>Less: (i) Interest and financial charges</b>	-	-	4	-	4	8	-	-	4	-	4	8
(ii) Other Un-allocable Expenditure net off Un-allocable income	182	(50)	131	283	215	122	182	147	137	481	449	597
<b>Total Profit Before Tax</b>	<b>272</b>	<b>568</b>	<b>204</b>	<b>1148</b>	<b>1105</b>	<b>1,764</b>	<b>340</b>	<b>482</b>	<b>290</b>	<b>1254</b>	<b>1229</b>	<b>1,686</b>

**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 trading 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 Directors have recommended an Interim dividend of Rs.10/- per share (100% on face value of equity share of Rs 10/- each).

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 25th January, 2016 and have been reviewed by the Statutory Auditors.

Place : Chennai  
 Date : 25.01.2016

For and on Behalf of Wendt (India) Limited

*M M Murugappan*  
 M M Murugappan  
 Chairman