



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 30th June 2010

(Rs in Lacs)

Particulars	Standalone			Consolidated		
	Quarter ended		Previous Accounting year ended	Quarter ended		Previous Accounting year ended
	30-06-2010	30-06-2009	31-3-2010	30-06-2010	30-06-2009	31-3-2010
	Unaudited		Audited	Unaudited		Audited
1. (a) Net Sales/Income from Operations	1,703	990	5,609	1,962	1,097	6,269
(b) Other Operating Income	27	7	62	18	7	32
2. Expenditure						
a. Increase/decrease in stock in trade and work in progress	21	(46)	(157)	16	(46)	(157)
b. Consumption of raw materials	439	340	1,676	440	344	1,757
c. Purchase of traded goods	30	7	81	152	29	289
d. Employees cost	252	238	979	283	262	1,079
e. Depreciation	72	60	259	86	69	308
f. Other expenditure	469	281	1,538	503	300	1,666
g. Total	1,283	880	4,376	1,480	958	4,942
3. Profit from Operations before Interest and Exceptional Items (1-2)	447	117	1,295	500	146	1,359
4. Other Income	29	15	160	29	11	161
5. Profit before Interest and Exceptional Items (3+4)	476	132	1,455	529	157	1,520
6. Interest	--	--	--	--	--	--
7. Profit after Interest but before Exceptional Items (5-6)	476	132	1,455	529	157	1,520
8. Exceptional items	--	--	--	--	--	--
9. Profit (+)/ Loss (-) before tax (7+8)	476	132	1,455	529	157	1,520
10. Tax expense						
a. Current	160	48	468	181	49	518
b. Deferred	(7)	(7)	4	(7)	4	4
c. Total	153	41	472	174	53	522
11. Net Profit (+)/ Loss (-) from Ordinary Activities after tax (9-10)	323	91	983	355	104	998
12. Extraordinary Item	--	--	--	--	--	--
13. Net Profit(+)/ Loss(-) for the period (11-12)	323	91	983	355	104	998
14. Paid-up equity share capital (Face Value of Rs 10 each)	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	16.15	4.55	49.12	17.75	5.20	49.91
b) Basic and diluted EPS after Extraordinary items	16.15	4.55	49.12	17.75	5.20	49.91
17. Public Shareholding						
- No. of shares	405,296	405,296	405,296	405,296	405,296	405,296
- Percentage of shareholding	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%

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## Segment wise Revenue, Results and Capital Employed

(Rs in Lacs)

Particulars	Standalone			Consolidated		
	Quarter ended		Previous Accounting year ended	Quarter ended		Previous Accounting year ended
	30-06-2010	30-06-2009	31-3-2010	30-06-2010	30-06-2009	31-3-2010
	Unaudited		Audited	Unaudited		Audited
<b>1. Segment Revenue</b>						
a) Super Abrasives	1223	957	4656	1413	1034	5316
b) Machines , Accessories and Components	480	33	953	549	63	953
Total	1703	990	5609	1962	1097	6269
Less:- Inter Segment Revenue	-	-	-	-	-	-
<b>Net sales/Income From Operations</b>	1703	990	5609	1962	1097	6269
<b>2. Segment Results -Profit (+)/ Loss (-) before tax and interest.</b>						
a) Super Abrasives	304	191	1200	340	216	1265
b) Machines , Accessories and Components	195	-15	319	212	-14	319
Total	499	176	1519	552	202	1584
Less: (i) Interest	-	-	-	-	-	-
(ii) Other Un-allocable Expenditure net off Un-allocable income	23	44	64	23	45	64
<b>Total Profit Before Tax</b>	476	132	1455	529	157	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 and support services are used interchangeably between segments. Accordingly, no disclosure relating to total segment assets and liabilities has been made.

#### Notes :

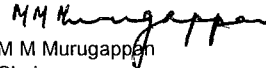
1) The unaudited financial results, as reviewed by the Audit Committee , were taken on record by the Board of Directors at their meeting held on 27th July 2010 and have been reviewed by the Statutory Auditors.

2) During the quarter ended 30th June 2010, one complaint from investors was 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 : 27.07.2010

For and on Behalf of Wendt (India) Limited

  
M M Murugappan  
Chairman