

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 2011

Particulars		Standalon	е	(Rs in Lacs except EPS) Consolidated			
	Quarter ended		Previous Accounting year ended	Quarter ended		Previous Accounting year ended	
	30-06-2011	30-06-2010	31-3-2011	30-06-2011	30-06-2010	31-3-2011	
		udited	Audited		udited	Audited	
1. (a) Net Sales/Income from Operations	2,231	1,703	8,173	2,550	1,962	9,129	
(b) Other Operating Income	23	27	88	2,000	1,302	94	
Total Income (a+b)	2,254	1,730	8,261	2,573	1,980	9,223	
2. Expenditure		.,	0,201	_,	.,	-,	
a. Increase/decrease in stock in trade and work in			(75)	101	10	(75)	
progress	89	21	(75)	101	16	(75)	
b. Consumption of raw materials	573	439	2,459	580	440	2,460	
c. Purchase of traded goods	24	30	130	124	152	452	
d. Employees cost	351	252	1,095	390	283	1,244	
e. Depreciation	75	72	298	90	86	357	
f. Other expenditure	588	469	2,209	577	503	2,337	
g. Total (a to f)	1,700	1,283	6,116	1,862	1,480	6,775	
3. Profit from Operations before Interest,			0.1.15		500	0.440	
Exceptional Items and Other Income (1-2)	554 42	447 29	2,145 211	711 34	500 29	2,448	
4. Other Income	42	29	211	34	29	103	
5. Profit before Interest and Exceptional Items (3+4)	596	476	2,356	745	529	2,551	
6. Interest		470	2,330	743	529	2,001	
7. Profit after Interest but before Exceptional Items				-			
(5-6)	596	476	2,356	745	529	2,551	
8. Exceptional items from ordinary activities						2,001	
9. Profit (+)/ Loss (-) before tax (7+8)	596	476	2,356	745	529	2,551	
10. Tax expense	193	153	761	235	174	867	
11. Net Profit (+)/ Loss (-) from	403	323	1 505		355	1 60/	
Ordinary Activities after tax (9-10)	403	323	1,595	510	300	1,684	
12. Extraordinary Items							
13. Net Profit(+)/ Loss(-) for the period (11-12)	403	323	1,595	510	355	1,684	
14. Paid-up equity share capital	200	200	200	200	200	200	
(Face Value of Rs 10 each)	200				200		
15. Reserve excluding Revaluation Reserves as per			5,614			5,905	
balance sheet of previous accounting year							
16. Earnings Per Share (EPS) a) Basic and diluted EPS before Extraordinary items							
a) basic and diluted EPS before Extraordinary items	20.17	16.15	79.76	25.52	17.75	84.18	
b) Basic and diluted EPS after Extraordinary items	20.17	16.15	79.76	25.52	17.75	84.18	
17 Dublic Charabalding							
17. Public Shareholding - No. of shares	405,296	405,296	405,296	405,296	405,296	405,296	
- Percentage of shareholding	403,290	403,290	403,290	403,290	403,290	403,290	
18. Promoters and promoter group Shareholding	2070	2078	2078	2078	2078	2078	
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	1,001,701	1,001,701	1,001,701	1,001,701	1,001,701	1,001,701	
shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%	
	100 /8	100 /8	100 /6	100 /0	100 /8	100 /0	
- Percentage of shares (as a % of the total share							
capital of the company)	80%	80%	80%	80%	80%	80%	

## Segment wise Revenue, Results and Capital Employed

			-			(Rs in Lacs)	
Particulars		Standalone	ļ	Consolidated			
	Quarter ended		Previous Accounting year ended		r ended	Previous Accounting year ended	
	30-06-2011	30-06-2010	31-3-2011	30-06-2011	30-06-2010	31-3-2011	
	Unaudited Audited		Unaudited		Audited		
1. Segment Revenue							
a) Super Abrasives	1,665	1,223	5,906	1,984	1,482	6,862	
b) Machines, Accessories and Components	566	480	2,267	566	480	2,267	
Total	2,231	1,703	8,173	2,550	1,962	9,129	
Less:- Inter Segment Revenue	-	-	-	-	-	-	
Net sales/Income From Operations	2,231	1,703	8,173	2,550	1,962	9,129	
<ol> <li>Segment Results -Profit (+)/ Loss (-) before tax and interest.</li> </ol>							
a) Super Abrasives	492	304	1,649	612	357	1,917	
b) Machines , Accessories and Components	158	195	733	158	195	733	
Total	650	499	2,382	770	552	2,650	
Less: (i) Interest and financial charges	-	-	-	-	-	-	
(ii) Other Un-allocable Expenditure net off Un-allocable income	54	23	26	25	23	99	
(iii) Income Tax	193	153	761	235	174	867	
Total Profit After Tax	403	323	1,595	510	355	1,684	

## 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) Segment Assets, Segment Liabilities and Fixed Assets used in 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 total carrying amount of segment assets, liabilities and fixed assets have not been given.

## Notes :

1) The above consolidated results comprises of two subsidiaries, viz :-

a) Wendt Grinding Technologies Ltd, Thailand (100% WOS) and (b) Wendt Middle East,FZE,Sharjah (100% WOS)

2) 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 2011 and have been reviewed by the Statutory Auditors.

3) During the quarter ended 30th June 2011, three complaints from investors were received and resolved. No complaints from investors were pending at the beginning and end of the quarter.

4) Prior period figures have been regrouped wherever necessary.

Place : Bangalore Date : 27.07.2011

For and on Behalf of Wendt (India) Limited

M M Murugappan Chairman