

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 2010

Daglaulare	(Rs in Lacs except EPS) Standalone Consolidated										
Particulars	Quarter ended		Standalone Nine months ended		Previous Accounting year ended	Quarter ended		Nine months ended		Previous Accounting year ended	
	31-12-2010	31-12-2009	31-12-2010	31-12-2009	31-3-2010	31-12-2010	31-12-2009	31-12-2010	31-12-2009	31-3-2010	
	Unau		Unau		Audited		dited	Unau		Audited	
1. (a) Net Sales/Income from Operations	2,247	1,516	6,023	3,958	5,609	2,502	1,673	6,758	4,334	6,269	
(b) Other Operating Income	15	18	63	49	62	15	18	63	49	32	
Expenditure a. (Increase)/decrease In stock in trade and work	(20)	(24)	4	(69)	(157)	(35)	(27)	6	(72)	(157)	
in progress	(38)	(24)	1			l ' '		_		1	
b. Consumption of raw materials	677	421	1,682	1,137	1,676	677	426	1,682	1,151	1,757	
c. Purchase of traded goods	29	20	98	54	81 979	92 329	75	339 938	166 809	289 1,079	
d. Employees cost	290	258 66	829 221	737 189	259	329 91	282 81	938 267	227	308	
e. Depreciation f. Other expenditure	75 603	438	1,617	1,099	1,538	636	458	1,705	1,155	1,666	
g. Total	1,636	1,179	4,451	3,147	4,376	1,790	1,295	4,937	3,436	4,942	
3. Profit from Operations before Interest and	1,000		7,101	<u> </u>		.,		.,			
Exceptional Items (1-2)	626	355	1,635	860	1,295	727	396	1,884	947	1,359	
4. Other income	29	91	96	127	160	22	84	71	113	161	
5. Profit before Interest and Exceptional Items	ï										
(3+4)	655	446	1,731	987	1,455	749	480	1,955	1,060	1,520	
6. Interest	_			_		2		2			
7. Profit after Interest but before Exceptional									4 000	4 500	
Items (5-6)	655	446	1,731	987	1,455	747	480	1,953	1,060	1,520	
8. Exceptional items			4 704			747	480	1,953	1,060	1,520	
9. Profit (+)/ Loss (-) before tax (7+8)	655	446	1,731	987	1,455	/4/	460	1,933	1,000	1,020	
10 . Tax expense	220	140	573	328	468	255	154	659	363	518	
a. Current b. Deferred	(7)	(6)		(16)			(6)	(12)	(16)	4	
c. Total	213	134		312	472		148	647	347	522	
11. Net Profit (+)/ Loss (-) from	1				983		332	1,306	713	998	
Ordinary Activities after tax (9-10)	442	312	1,170	675	903	499	332	1,500	713	330	
12. Extraordinary Item .	_					-	_				
13. Net Profit(+)/ Loss(-) for the period (11-12)	442	312	1,170	675	983	499	332	1,306	713	998	
14. Pald-up equity share capital (Face Value of Rs 10 each)	200	200	200	200	200	200	200	200	200	200	
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year					4602					4781	
Earnings Per Share (EPS) Basic and diluted EPS before Extraordinary items	22.07	15.62	58.48	33.76	49.12	24.98	16.61	65.32	35.66	49.91	
b) Basic and diluted EPS after Extraordinary items	22.07	15.62	58.48	33.76	49.12	24.98	16.61	65.32	35.66	49.91	
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	
- Percentage of shareholding	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	
18. Promoters and promoter group Shareholding											
a) Pledged/Encumbered				į							
- Number of shares	Nil	Nil	Nil	Nil	Nii	l Nil	Nil	Nil	Nil	Nil	
- Percentage of shares (as a% of the total shareholding of	NA.	N.A	. NA	NA.	. NA	NA NA	NA.	NA.	NA.	NA.	
promoter and promoter group)			1	ŧ		1					
Percentage of shares (as a % of the total share capital of the company)	NA.	N.A	NA	, NA	N.A	NA.	NA	NA.	NA NA	NA	
b) Non-encumbered - Number of Shares - Percentage of shares (as a% of the total	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	
shareholding of promoter and promoter group)	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%	

Segment wise Revenue, Results and Capital Employed

										(Rs In Lacs)
Particulars	Standalonæ					Consolidated				
	Quarter ended		Nine m orath s ended		Previous Accounting year ended	Quarter ended		Nine months ended		Previous Accounting year ended
l	31-12-2010	31-12-2009	31-12-2010	31-12-2009	31-3-2010	31-12-2010	31-12-2009	31-12-2010	31-12-2009	31-3-2010
	Unaudited				Audited	Unaudited				Audited
1. Seament Revenue	1									•
a) Super Abrasives	1487	1230	42966	3419	4656	1620	1822	4730	3642	5316
b) Machines, Accessories and Components	760	286	1727	539	953	882	351	2028	692	953
Total	2247	1516	60238	3958	5609	2502	1673	6758	4334	6269
Less:- Inter Segment Revenue	-				-	-	-	-		-
Net sales/income From Operations	2247	1516	6029	3958	5609	2502	1673	6758	4334	6269
 Segment Results (Profit)(+)/ Loss (-) before tax and interest. 										
a) Super Abrasives	406	311	11694	872	1200	449	325	1278	961	1265
b) Machines , Accessories and Components	284	98			319	333	118	758	132	319
Total	690	409	181:39	1020	1519	782	443	2036	1093	1584
Less: (i) Interest	-	•	-	-	-	2	-	2	-	
(ii) Other Un-allocable Expenditure net off Un-allocable income	35	(37)	822	33	64	33	(37)	81	33	64
Total Profit Before Tax	655	446	1735	987	1455	747	480	1953	1060	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 & 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 reacord by the Board of Directors at their meeting held on 24 th January 2011 and have been reviewed by the Statutory Auditors.
- 2) During the quarter ended 31st December 2010, eight 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 : Bangalore Date : 24.01.2011

For and on Behalf of Wendt (India) Limited