

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

Unaudited Financial Results
for the Quarter and Half Year ended 30th September 2011

(Rs in Lacs except EPS)

Particulars	Standalone					Consolidated				
	Quarter ended		Half year ended		Previous Accounting year ended	Quarter ended		Half year ended		Previous Accounting year ended
	30-09-2011	30-09-2010	30-09-2011	30-09-2010	31-3-2011	30-09-2011	30-09-2010	30-09-2011	30-09-2010	31-3-2011
	Unaudited		Unaudited		Audited	Unaudited		Unaudited		Audited
1. (a) Net Sales/Income from Operations	2,757	2,073	4,988	3,776	8173	3,019	2,294	5,569	4,256	9129
(b) Other Operating Income	46	21	69	48	88	46	30	69	48	94
Total Income (a+b)	2,803	2,094	5,057	3,824	8,261	3,065	2,324	5,638	4,304	9,223
2. Expenditure										
a. Increase/decrease in stock in trade and work in progress	(111)	21	-22	42	-75	(113)	25	-12	41	-75
b. Consumption of raw materials	894	566	1,467	1,005	2459	901	565	1,481	1,005	2460
c. Purchase of traded goods	37	39	61	69	130	134	95	258	247	452
d. Employees cost	437	287	788	539	1095	478	326	868	609	1244
e. Depreciation	81	74	156	146	298	97	90	187	176	357
f. Other expenditure	698	545	1,286	1,014	2209	721	566	1,298	1,069	2337
g. Total (a to f)	2,036	1,532	3,736	2,815	6,116	2,218	1,667	4,080	3,147	6,775
3. Profit from Operations before Interest and Exceptional Items (1-2)	767	562	1,321	1,009	2,145	847	657	1,558	1,157	2,448
4. Other Income	49	38	91	67	211	40	20	74	49	103
5. Profit before Interest and Exceptional Items (3+4)	816	600	1,412	1,076	2,356	887	677	1,632	1,206	2,551
6. Interest	--	--	--	--	--	2	--	2	--	--
7. Profit after Interest but before Exceptional Items (5-6)	816	600	1,412	1,076	2,356	885	677	1,630	1,206	2,551
8. Exceptional items	--	--	--	--	--	--	--	--	--	--
9. Profit (+)/ Loss (-) before tax (7+8)	816	600	1,412	1,076	2,356	885	677	1,630	1,206	2,551
10 . Tax expense	261	195	454	348	761	285	225	520	399	867
11. Net Profit (+)/ Loss (-) from Ordinary Activities after tax (9-10)	555	405	958	728	1,595	600	452	1,110	807	1,684
12. Extraordinary Item .	--	--	--	--	--	--	--	--	--	--
13. Net Profit(+)/ Loss(-) for the period (11-12)	555	405	958	728	1,595	600	452	1,110	807	1,684
14. Paid-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	--	--	--	--	5614	--	--		--	5905
16. Earnings Per Share (EPS)										
a) Basic and diluted EPS before Extraordinary items	27.73	20.26	47.90	36.41	79.76	30.00	22.59	55.52	40.34	84.18
b) Basic and diluted EPS after Extraordinary items	27.73	20.26	47.90	36.41	79.76	30.00	22.59	55.52	40.34	84.18
17. Public Shareholding										
- No. of shares	4,05,296	4,05,296	4,05,296	4,05,296	4,05,296	4,05,296	4,05,296	4,05,296	4,05,296	4,05,296
- Percentage of shareholding	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
18. Promoters and promoter group Shareholding										
a) Pledged/Encumbered										
- Number of shares	Nil	Nil	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	NA	NA
- Percentage of shares (as a % of the total share capital of the company)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
b) Non-encumbered										
- Number of Shares	15,94,704	15,94,704	15,94,704	15,94,704	15,94,704	15,94,704	15,94,704	15,94,704	15,94,704	15,94,704
- Percentage of shares (as a% of the total 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	Standalone					Consolidated				
	Quarter ended		Half year ended		Previous Accounting year ended	Quarter ended		Half year ended		Previous Accounting year ended
	30-09-2011	30-09-2010	30-09-2011	30-09-2010	31-3-2011	30-09-2011	30-09-2010	30-09-2011	30-09-2010	31-3-2011
	Unaudited		Unaudited		Audited	Unaudited		Unaudited		Audited
1. Segment Revenue										
a) Super Abrasives	1821	1586	3486	2809	5906	1870	1618	3582	2874	6045
b) Machines, Accessories and Components	936	487	1502	967	2267	936	487	1502	967	2267
c) Others	-	-	-	-	-	213	189	485	415	817
Total	2757	2073	4988	3776	8173	3019	2294	5569	4256	9129
Less:- Inter Segment Revenue	-	-	-	-	-	-	-	-	-	-
Net sales/Income From Operations	2757	2073	4988	3776	8173	3019	2294	5569	4256	9129
2. Segment Results -Profit (+)/ Loss (-) before tax and interest.										
a) Super Abrasives	433	454	925	758	1649	431	446	929	748	1630
b) Machines, Accessories and Components	334	170	492	365	733	334	170	492	365	733
c) Others	-	-	-	-	-	62	86	176	141	287
Total	767	624	1417	1123	2382	827	702	1597	1254	2650
Less: (i) Interest	-	-	-	-	-	2	-	2	-	-
(ii) Other Un-allocable Expenditure net off	(49)	24	5	47	26	(60)	25	(35)	48	99
Un-allocable income										
(iii) Income Tax	261	195	454	348	761	285	225	520	399	867
Profit After Tax	555	405	958	728	1595	600	452	1110	807	1684

Notes on Segment Information

Segmental Capital Employed

- The company is organised into three business segments, namely :
 - Super Abrasives ,
 - Machines, Accessories and Components &
 - Others

The Other segment includes Conventional abrasives and other trading products.

The above segments have been identified taking into account the organisation structure as well as the differing risks and returns of these segments.

- 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 :

- Disclosure of assets and liabilities as per Clause 41 (I) (ea) of the listing agreement

(Rs in Lacs)

Particulars	Standalone		Consolidated	
	As at		As at	
	30-09-2011	30-09-2010	30-09-2011	30-09-2010
	Unaudited	Unaudited	Unaudited	Unaudited
1. Shareholders funds				
(a) Capital	200	200	200	200
(b) Reserves & Surplus	6573	5330	7155	5678
	6773	5530	7355	5878
2. Loan Funds	0	0	73	0
3. Deferred Tax liability	261	228	261	228
Total	7034	5758	7689	6106
4. Fixed Assets	3924	3100	4243	3454
5. Investments	893	1104	678	756
6. Current Assets, Loans & Advances				
(a) Inventories	1330	874	1423	941
(b) Sundry Debtors	1824	1439	1966	1576
(c) Cash/Bank Balance	310	136	802	424
(d) Loans & Advances	935	833	917	781
	4399	3282	5108	3722
Less: Current Liabilities & Provisions				
(a) Liabilities	1499	1161	1624	1233
(b) Provisions	683	567	716	593
	2182	1728	2340	1826
Net Current Assets	2217	1554	2768	1896
7. Miscellaneous expenditure (Not written off or adjusted)	0	0	0	0
8. Profit & Loss account	0	0	0	0
Total	7034	5758	7689	6106

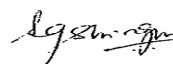
- The unaudited financial results, as reviewed by the Audit Committee , were taken on record by the Board of Directors at their meeting held on 28th October 2011 and have been reviewed by the Statutory Auditors.

- During the quarter ended 30th Sept 2011, 18 complaints from investors were received and resolved. No complaints from investors were pending at the beginning and end of the quarter.

- Prior period figures have been regrouped wherever necessary.

For and on Behalf of Wendt (India) Limited

Place : Bangalore
Date : 28.10.2011



Shrinivas G Shirgurkar
Director