

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		30-09-2011	30-09-2010	30-09-2011	30-09-2010	
	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 Un-allocable income	(49)	24	5	47	26	(60)	25	(35)	48	99
(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

- 1) The company is organised into three business segments, namely :
a) Super Abrasives , b) Machines, Accessories and Components & c) 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.

- 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) 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

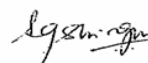
2) The unaudited financial results, as reviewed by the Audit Committee , were taken on record by the Board of Directors at their meeting held on 28th October 2011 and have been reviewed by the Statutory Auditors.

3) 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.

4) Prior period figures have been regrouped wherever necessary.

Place : Bangalore
Date : 28.10.2011

For and on Behalf of Wendt (India) Limited



Shrinivas G Shirgurkar
Director