



CARBORUNDUM UNIVERSAL LIMITED
 Regd. Office: "PARRY HOUSE" No.43, Moore Street, Chennai - 600 001
 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2005

(Rs.in lakhs)

Sl.no	PARTICULARS	Quarter Ended		Six months ended		Year Ended
		30.09.05	30.09.04	30.09.05	30.09.04	31.03.05 (Audited)
1	Net Sales/Income from operations	10581	8715	19382	16317	35646
2	Other Income	504	411	684	707	1564
3	Total Expenditure	8656	7522	15913	14053	30497
	a) (Increase)/decrease in stock in trade	485	61	(210)	(170)	(286)
	b) Consumption of raw materials	2637	2334	5426	4454	10178
	c) Staff Cost	1378	1206	2467	2182	4222
	d) Excise duty	1244	1194	2471	2202	4518
	e) Power & Fuel	803	705	1761	1425	3388
	f) Other expenditure	2109	2022	3998	3960	8477
4	Interest	73	65	141	126	299
5	Depreciation	335	301	664	600	1171
6	Profit before tax	2021	1238	3348	2245	5243
7	Provision for tax					
	- Current Tax	524	383	866	710	1400
	- Deferred Tax	119	15	192	(35)	0
	- Fringe Benefit Tax	29	-	54	-	-
8	Net Profit after tax	1349	840	2236	1570	3843
9	Paid up Capital (Face value-Rs 2 per share)	1867	934	1867	934	934
10	Reserves excluding revaluation reserve					18663
11	Basic & Diluted earning per share (Rs.) **	1.45	1.80	2.40	3.36	8.23
12	Aggregate of non-promoter shareholding					
	- Number of Shares	53633630	26821065	53633630	26821065	26817565
	- Percentage of shareholding (EPS for the quarters / half year not annualised)	57%	57%	57%	57%	57%

Notes:

- The above results were reviewed by the Audit Committee and approved at the Board Meeting held on 22nd Oct 2005. The statutory auditors have also carried out a limited review of the results.
- During the quarter ended September 30, 2005, the Company had received 24 investor's complaints. No complaint was pending at the beginning of the quarter or lying unresolved at the end of the quarter.
- On 27th June 2005, the Company allotted 4,66,77,000 equity shares of Rs. 2/- each as bonus equity shares in the ratio of 1:1. Consequently the paid up equity share capital has increased to Rs.1867 lakhs. For comparative purpose, the earning per share for the year ended 31st March 2005, quarter ended 30th September 2004 and six months ended 30th September 2004 has been revised based on the enhanced equity share capital and the same are given below.

	Quarter ended		Half Year ended		Year ended
	30.09.05	30.09.04	30.09.05	30.09.04	31.03.05
** Basic & Diluted earning per share (Rs.)	1.45	0.90	2.40	1.68	4.12

- Other income during the quarter and six months ended 30.09.2005 includes one time profit on sale of building amounting to Rs.193 lakhs.
- Figures for previous period have been regrouped where ever necessary.



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Segmentwise Revenue / Results and Capital employed under
Clause 41 of the listing agreement

Sl.no	PARTICULARS	Quarter ended		Six months ended		Year ended
		30.09.05	30.09.04	30.09.05	30.09.04	31.03.05 (Audited)
1	Segment Revenue					
	Abrasives	7661	6786	13883	12674	27335
	Ceramics	2049	1361	3843	2666	5804
	Electrominerals	1655	1321	3232	2516	5409
	Total	11365	9468	20958	17856	38548
	Less: Inter-Segment Revenue	784	753	1576	1539	2902
	Net Sales/Income from operations	10581	8715	19382	16317	35646
2	Segment Results (Profit (+) / Loss (-), before interest and tax)					
	Abrasives	1344	943	2233	1790	3944
	Ceramics	366	48	661	158	715
	Electrominerals	436	349	756	548	939
	Total	2146	1340	3650	2496	5598
	Less: (I) Interest	73	65	141	126	299
	(ii) Other un-allocable expenditure net of un-allocable income	52	37	161	125	56
	Total Profit before Tax	2021	1238	3348	2245	5243
3	Capital Employed (Segment assets-Segment Liabilities					
	Abrasives	14493	12629	14493	12629	13417
	Ceramics	4057	2334	4057	2334	3530
	Electrominerals	3978	3386	3978	3386	3323
	Other (including Investments)	5725	5790	5725	5790	5094
	Total	28253	24139	28253	24139	25364
for CARBORUNDUM UNIVERSAL LIMITED						
Chennai		M M Murugappan				
22nd October, 2005		Chairman				