



CARBORUNDUM UNIVERSAL LIMITED

Regd. Office: "PARRY HOUSE" No.43, Moore Street, Chennai - 600 001

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER, 2005

(Rs.in lakhs)

Sl.no	PARTICULARS	Quarter Ended		Nine months ended		Year Ended
		31.12.05	31.12.04	31.12.05	31.12.04	31.03.05 (Audited)
1	Net Sales/Income from operations	10945	9142	30327	25459	35646
2	Other Income	3391	138	4075	845	1564
3	Total Expenditure	8963	7564	24876	21617	30497
	a) (Increase)/decrease in stock in trade	(107)	(244)	(317)	(414)	(286)
	b) Consumption of raw materials	3213	2739	8639	7193	10178
	c) Staff Cost	1113	992	3580	3174	4222
	d) Excise duty	1432	1202	3903	3404	4518
	e) Power & Fuel	1095	859	2856	2284	3388
	f) Other expenditure	2217	2016	6215	5976	8477
4	Interest	63	78	204	204	299
5	Depreciation	363	291	1027	891	1171
6	Profit before tax	4947	1347	8295	3592	5243
7	Provision for tax					
	- Current Tax	466	430	1332	1140	1400
	- Deferred Tax	108	(10)	300	(45)	0
	- Fringe benefit Tax	31	-	85	-	-
8	Net Profit	4342	927	6578	2497	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.) **	4.65	1.99	7.05	5.35	8.23

Notes:

- The Other Income for the quarter / 9 months ended December 31,2005 include Rs.3239 lacs being profit on sale of shares in Parry Agro Industries Limited.
- The above statement of unaudited results were reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on 28th January 2006. The statutory auditors have carried out a limited review of the results.
- During the quarter ended December 31, 2005, the Company had received 6 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 31st December 2004 and nine months ended 31st December 2004 has been computed based on the enhanced equity share capital and the same are given below.

	Quarter ended		Nine months ended		Year ended
	31.12.05	31.12.04	31.12.05	31.12.04	31.03.05
** Basic & Diluted earning per share (Rs.)	4.65	0.99	7.05	2.68	4.12

- During the quarter ended December 31,2005 the Company established a 100% subsidiary company Viz. CUMI Middle East FZE in Ras Al Khaimah, UAE.
- Figures for previous period have been regrouped wherever necessary.



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

(Rs.in lakhs)

Sl.no	PARTICULARS	Quarter Ended		Nine months ended		Year ended 31.03.05 (Audited)
		31.12.05	31.12.04	31.12.05	31.12.04	
1	Segment Revenue					
	Abrasives	7896	7102	21779	19776	27335
	Ceramics	1994	1443	5837	4109	5804
	Electrominerals	1981	1330	5213	3846	5409
	Total	11871	9875	32829	27731	38548
	Less: Inter-Segment Revenue	926	733	2502	2272	2902
	Net Sales/Income from operations	10945	9142	30327	25459	35646
2	Segment Results (Profit (+) / Loss (-) before interest and tax)					
	Abrasives	1204	1130	3437	2920	3944
	Ceramics	361	212	1022	370	715
	Electrominerals	420	245	1176	793	939
	Total	1985	1587	5635	4083	5598
	Less: (I) Interest	63	78	204	204	299
	(ii) Other un-allocable expenditure net of un-allocable income	(3025)	162	(2864)	287	56
	Total Profit before Tax	4947	1347	8295	3592	5243
3	Capital Employed (Segment assets-Segment Liabilities)					
	Abrasives	16139	13019	16139	13019	13417
	Ceramics	3965	3131	3965	3131	3530
	Electrominerals	3833	3158	3833	3158	3323
	Other (including Investments)	9392	5781	9392	5781	5094
	Total	33329	25089	33329	25089	25364

for CARBORUNDUM UNIVERSAL LIMITED

Chennai
28th January, 2006

M M MURUGAPPAN
Chairman