

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	17.76	27.73	22.07	65.66	58.48	79.76	21.55	30.00	24.98	77.07	65.32	84.18
b) Basic and diluted EPS after Extraordinary items	17.76	27.73	22.07	65.66	58.48	79.76	21.55	30.00	24.98	77.07	65.32	84.18
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	405,296	405,296
- Percentage of shareholding	20%	20%	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	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	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	NA	NA
b) Non-encumbered												
- Number of Shares	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	1,594,704	1,594,704
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	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%	80%	80%

Segment wise Revenue, Results and Capital Employed

(Rs in Lacs)

Particulars	Standalone						Consolidated					
	Quarter ended			Nine months ended		Previous Accounting year ended	Quarter ended			Nine months ended		Previous Accounting year ended
	31-12-2011	30-09-2011	31-12-2010	31-12-2011	31-12-2010	31-3-2011	31-12-2011	30-09-2011	31-12-2010	31-12-2011	31-12-2010	31-3-2011
	Unaudited			Unaudited		Audited	Unaudited			Unaudited		Audited
1. Segment Revenue												
a) Super Abrasives	1837	1821	1487	5323	4296	5906	1914	1870	1525	5496	4399	6045
b) Machines , Accessories and Components	536	936	760	2038	1727	2267	536	936	760	2038	1727	2267
c) Others	-	-	-	-	-	-	207	213	217	692	632	817
Total	2373	2757	2247	7361	6023	8173	2657	3019	2502	8226	6758	9129
Less:- Inter Segment Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Net sales/Income From Operations	2373	2757	2247	7361	6023	8173	2657	3019	2502	8226	6758	9129
2. Segment Results -Profit (+)/ Loss (-) before tax and interest.												
a) Super Abrasives	439	433	406	1364	1164	1649	495	431	409	1424	1157	1630
b) Machines , Accessories and Components	187	334	284	679	649	733	187	334	284	679	649	733
c) Others	-	-	-	-	-	-	16	62	89	192	230	287
Total	626	767	690	2043	1813	2382	698	827	782	2295	2036	2650
Less: (i) Interest	-	-	-	-	-	-	4	2	2	6	2	-

(ii) Other Un-allocable Expenditure net off	98	(49)	35	103	82	26	83	(60)	33	48	81	99
Un-allocable income												
(iii) Income Tax	173	261	213	627	561	761	180	285	248	700	647	867
Total Profit After Tax	355	555	442	1313	1170	1595	431	600	499	1541	1306	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 of 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 capital employe has not been given.

Notes :

1) The unaudited financial results, as reviewed by the Audit Committee , were taken on record by the Board of Directors at their meeting held on 20th January 2012 and have been reviewed by the Statutory Auditors.

2) During the quarter ended 31st Dec 2011, 7 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 : Chennai
Date : 20.01.2012

For and on Behalf of Wendt (India) Limited

M M Murugappan
Chairman