

WENDT (INDIA) LIMITED

No. 69/70, Sipcot, Hosur 635 126, Tamilnadu, INDIA

Telephone: + 91 4344.405500

Telefax : + 91 4344 405620 / 405630

E-mail : wil@wendtindia.com

Web : www.wendtindia.com

CIN: : L85110KA1980PLC003913

17th October 2025

BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai 400 001

Stock Code: 505412

National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor
Plot No. C/1, G Block
Bandra-Kurla Complex, Bandra (E)
Mumbai 400 051

Stock Code: WENDT

Dear Sirs,

Sub: Outcome of the Board Meeting held on 17th October 2025

We refer to our letter dated 10th October 2025 intimating you of the convening of the meeting of the Board of Directors of our Company. In this regard, we wish to inform you that the Board of Directors met today and *inter alia* approved the following:

1. Unaudited Financial Results for the quarter/half year ended 30th September 2025:

The unaudited financial results for the quarter/half year ended 30th September 2025 in Schedule III format prescribed under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as 'Listing Regulations') and pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016 dated 5th July 2016. In this connection, we enclose the following:

- Standalone financial results for the quarter/half year ended 30th September 2025;
- Consolidated financial results for quarter/half year ended 30th September 2025;
- Limited Review Report of M/s. Price Waterhouse Chartered Accountants LLP, Statutory Auditors on the Standalone and Consolidated financial results quarter/half year ended 30th September 2025; and
- A copy of the Press release being made on the financial performance.

Pursuant to Regulation 47 of the Listing Regulations and the above mentioned SEBI circular, we would be publishing an extract of the consolidated financial results in the prescribed format along with a Quick Response (QR) code in English and Kannada newspapers within the stipulated time. The detailed standalone financial results and consolidated financial results of the Company would be available on the website of the Company <https://wendtindia.com/> as well on the websites of Stock Exchanges.



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Kindly note that the meeting of the Board of Directors of the Company commenced at 12.15 p.m. and concluded at 02:25 p.m.

Kindly take the above information on record.

Thanking you

Yours faithfully,

For Wendt (India) Limited

Arjun Raj P

Company Secretary

Encl.: a.a.



WENDT (INDIA) LIMITED
CIN No :- L85110KA1980PLC003913
Regd. Office :105, 1st Floor, Cauvery Block, National Games, Housing Complex,
Koramangala, Bangalore - 560 047

**Statement of Unaudited Standalone Financial Results
for the Quarter and Half year ended September 30, 2025**

(Rs in lakhs, except EPS)

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited					Audited
1. Revenue from operations						
a) Sale of products and services	4,986	4,649	5,055	9,635	9,431	21,197
b) Other operating revenues	52	63	66	115	135	290
Revenue from operations	5,038	4,712	5,121	9,750	9,566	21,487
2. Other income	119	155	276	274	461	846
3. Total income (1 + 2)	5,157	4,867	5,397	10,024	10,027	22,333
4. Expenses						
a) Cost of materials consumed	1,804	1,686	1,785	3,490	2,950	6,945
b) Purchases of stock-in-trade	17	66	22	83	66	136
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(136)	(293)	(304)	(429)	(136)	(12)
d) Employee benefits expense	1,140	1,066	1,029	2,206	1,957	3,977
e) Finance costs	1	1	2	2	3	5
f) Depreciation and amortisation expense	345	336	220	681	434	984
g) Other expenses	1,375	1,345	1,354	2,720	2,466	5,329
Total expenses	4,546	4,207	4,108	8,753	7,740	17,364
5. Profit before tax (3-4)	611	660	1,289	1,271	2,287	4,969
6. Income tax expense						
Current tax	131	179	263	310	498	1,094
Deferred tax charge / (credit)	25	(14)	(24)	11	(6)	46
Total income tax expense	156	165	239	321	492	1,140
7. Profit for the period (5-6)	455	495	1,050	950	1,795	3,829
8. Other comprehensive income / (loss)						
A) Items that will not be reclassified to profit or loss						
(i) Remeasurements of the defined benefit obligation Income tax relating to above	(6)	(18)	(2)	(24)	(29)	(73)
	1	5	1	6	7	18
B) Items that will be reclassified to profit or loss	-	-	-	-	-	-
Total other comprehensive income / (loss) (A + B)	(5)	(13)	(1)	(18)	(22)	(55)
9. Total comprehensive income (7+8)	450	482	1,049	932	1,773	3,774
10. Paid-up equity share capital	200	200	200	200	200	200
11. Total reserves						21,775
12. Earnings Per Share (EPS) - (Face Value Rs.10/- per share)						
Basic and diluted EPS (not annualized)	22.74	24.76	52.50	47.50	89.73	191.46

Standalone Segment wise Revenue, Results, Assets and Liabilities

(Rs in lakhs)

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited					Audited
1. Segment Revenue						
a) Super Abrasives	3,744	3,596	3,771	7,340	7,073	14,054
b) Machines and Accessories	498	433	579	931	1,310	4,650
c) Precision Products	744	649	730	1,393	1,311	2,779
Total	4,986	4,678	5,080	9,664	9,694	21,483
Less:- Inter Segment Revenue	-	29	25	29	263	286
Sale of products and services	4,986	4,649	5,055	9,635	9,431	21,197
2. Segment Results						
a) Super Abrasives	648	655	898	1,303	1,666	3,144
b) Machines and Accessories	(131)	(190)	31	(321)	52	854
c) Precision Products	5	69	112	74	164	332
Total	522	534	1,041	1,056	1,882	4,330
Less: (i) Finance costs	1	1	2	2	3	5
(ii) Other Un-allocable Expenditure / (Income) - net	(90)	(127)	(250)	(217)	(408)	(644)
Profit before tax	611	660	1,289	1,271	2,287	4,969
3. Segment Assets						
a) Super Abrasives	13,291	12,687	9,357	13,291	9,357	12,564
b) Machines and Accessories	3,495	4,022	2,185	3,495	2,185	5,764
c) Precision Products	3,093	3,074	2,610	3,093	2,610	3,039
d) Unallocable assets	6,485	6,519	10,065	6,485	10,065	6,093
Total assets	26,364	26,302	24,217	26,364	24,217	27,460
4. Segment Liabilities - Unallocable	3,857	3,845	3,644	3,857	3,644	5,485





WENDT (INDIA) LIMITED
CIN No :- L85110KA1980PLC003913
Regd. Office :105, 1st Floor, Cauvery Block, National Games, Housing Complex,
Koramangala, Bangalore - 560 047

Statement of Unaudited Standalone Balance Sheet as at September 30, 2025

(Rs in lakhs)

Particulars	As at	
	30.09.2025	31.03.2025
	Unaudited	Audited
ASSETS		
1. Non-current assets		
(a) Property, plant and equipment	7,178	6,254
(b) Right-of-use assets	25	35
(c) Capital work-in-progress	431	980
(d) Goodwill	10	10
(e) Other intangible assets	3,329	3,507
(f) Financial assets		
(i) Investments	823	277
(ii) Other financial assets	92	65
(g) Other non-current assets	67	551
(h) Income tax assets (net)	144	45
Total non-current assets	12,099	11,724
2. Current assets		
(a) Inventories	4,019	3,440
(b) Financial assets		
(i) Investments	4,509	4,578
(ii) Trade receivables	4,820	6,589
(iii) Cash and cash equivalents	160	267
(iv) Bank balances other than (iii) above	25	26
(v) Other financial assets	169	105
(c) Other current assets	563	731
Total current assets	14,265	15,736
TOTAL ASSETS	26,364	27,460
EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	200	200
(b) Other equity - Reserves and surplus	22,307	21,775
Total equity	22,507	21,975
Liabilities		
2. Non-current liabilities		
(a) Deferred tax liabilities (net)	187	182
(b) Financial liabilities - Lease liabilities	8	19
Total non-current liabilities	195	201
3. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	120
(ii) Lease liabilities	21	19
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	201	354
- total outstanding dues of creditors other than micro enterprises and small enterprises	1,943	2,544
(iv) Other financial liabilities	298	726
(b) Provisions	891	786
(c) Income tax liabilities (net)	1	76
(d) Other current liabilities	307	659
Total current liabilities	3,662	5,284
Total liabilities	3,857	5,485
TOTAL EQUITY AND LIABILITIES	26,364	27,460





WENDT (INDIA) LIMITED

CIN No :- L85110KA1980PLC003913

Regd. Office :105, 1st Floor, Cauvery Block, National Games, Housing Complex,
Koramangala, Bangalore - 560 047**Statement of Unaudited Standalone Cash Flows for the Half Year ended September 30, 2025 (Rs in lakhs)**

Particulars	Half Year ended 30.09.2025	Half Year ended 30.09.2024	Year ended 31.03.2025
	Unaudited	Unaudited	Audited
Cash flows from operating activities			
Profit before tax	1,271	2,287	4,969
Adjustments for :			
Depreciation and amortisation expense	681	434	984
Loss allowance for trade receivables	37	-	25
Finance costs	2	3	5
Interest income	(4)	(50)	(50)
Net gain on disposal of property, plant and equipment / scrapped	(7)	(0)	(4)
Net gain on sale of current investments	(296)	(13)	(613)
Net fair value loss / (gain) on financial assets measured at fair value through profit or loss	138	(307)	(25)
Unrealised exchange loss / (gain)	(19)	2	(8)
Operating profit before working capital changes	1,803	2,356	5,283
Changes in working capital :			
(Increase)/Decrease in inventories	(579)	(61)	(55)
(Increase)/Decrease in trade receivables	1,765	1,349	(1,469)
(Increase)/Decrease in other bank balances	1	1	(2)
(Increase)/Decrease in other current financial assets	(64)	51	7
(Increase)/Decrease in other non-current financial assets	(27)	(8)	(8)
(Increase)/Decrease in other current assets	168	(27)	(265)
Increase/(Decrease) in trade payables	(767)	(400)	541
Increase/(Decrease) in other current financial liabilities	(88)	(90)	4
Increase/(Decrease) in current provisions	81	96	18
Increase/(Decrease) in other current liabilities	(352)	(185)	96
Cash flows generated from operating activities	1,941	3,082	4,150
Income taxes paid (net of refunds)	(484)	(435)	(864)
Net cash generated from operating activities (A)	1,457	2,647	3,286
Cash flows from investing activities			
Purchase of property, plant and equipment	(726)	(807)	(1,909)
Purchase of intangible assets	(5)	(11)	(3,556)
Proceeds from disposal of property, plant and equipment / scrapped	13	0	16
Purchase of current investments	(1,526)	(1,974)	(2,373)
Sale of current investments	1,753	551	5,264
Investment in a subsidiary	(546)	-	-
Interest received	4	50	50
Net cash used in investing activities (B)	(1,033)	(2,191)	(2,508)
Cash flows from financing activities			
Proceeds from current borrowings	-	-	120
Repayment of current borrowings	(120)	-	-
Principal payment of lease liabilities	(9)	(7)	(15)
Interest payment of lease liabilities	(2)	(3)	(5)
Interest paid	-	-	-
Dividend paid	(400)	(400)	(1,000)
Net cash used in financing activities (C)	(531)	(410)	(900)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(107)	46	(122)
Cash and cash equivalents as at the beginning of the period	267	389	389
Cash and cash equivalents as at the end of the period	160	435	267

Reconciliation of cash and cash equivalents as per the Statement of Unaudited Standalone Cash Flows
Cash and cash equivalents as per above comprise of the following:

Particulars	As at 30.09.2025	As at 30.09.2024	As at 31.03.2025
Cash and cash equivalents :			
(a) Balances with banks			
-in current accounts	160	435	76
(b) Cheques on hand	-	-	190
(c) Cash on hand	0	0	1
Balance as per Statement of Unaudited Standalone Cash Flows	160	435	267

Note :- The above Statement of Unaudited Standalone Cash Flows has been prepared under the 'Indirect method' as set out in Ind AS 7, 'Statement of Cash Flows'

Notes :

- a) The Company is organised into three business segments, namely :
i) Super Abrasives, ii) Machines and Accessories and iii) Precision Products.
b) Assets other than property, plant and equipment, inventory and trade receivables, and liabilities are not identifiable to any reportable segment, as these are used interchangeably between segments.
- The above Unaudited Standalone Financial Results of the Company, after being reviewed by the Audit Committee, were taken on record by the Board of Directors at their meeting held on October 17, 2025 and was subjected to limited review by the Statutory Auditors of the Company.

For and on Behalf of Wendt (India) Limited

Sridharan
Rangarajan
Sridharan Rangarajan
Director
DIN:01814413
Place : Chennai
Date : 17.10.2025



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WENDT (INDIA) LIMITED
CIN No :- L85110KA1980PLC003913
Regd. Office :105, 1st Floor, Cauvery Block, National Games, Housing Complex,
Koramangala, Bangalore - 560 047

Statement of Unaudited Consolidated Financial Results
for the Quarter and Half year ended September 30, 2025

(Rs in lakhs, except EPS)

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited					Audited
1. Revenue from operations						
a) Sale of products and services	5,617	5,163	5,509	10,780	10,353	23,114
b) Other operating revenues	41	54	57	95	119	258
Revenue from operations	5,658	5,217	5,566	10,875	10,472	23,372
2. Other income	130	170	278	300	473	876
3. Total income (1 + 2)	5,788	5,387	5,844	11,175	10,945	24,248
4. Expenses						
a) Cost of materials consumed	1,804	1,686	1,785	3,490	2,950	6,945
b) Purchases of stock-in-trade	558	521	357	1,079	871	1,602
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(252)	(369)	(313)	(621)	(266)	(104)
d) Employee benefits expense	1,357	1,219	1,092	2,576	2,076	4,223
e) Finance costs	1	1	2	2	3	5
f) Depreciation and amortisation expense	356	344	227	700	446	1,007
g) Other expenses	1,523	1,432	1,378	2,955	2,519	5,447
Total expenses	5,347	4,834	4,528	10,181	8,599	19,125
5. Profit before tax (3-4)	441	553	1,316	994	2,346	5,123
6. Income tax expense						
Current tax	146	191	271	337	515	1,129
Deferred tax charge / (credit)	25	(16)	(24)	9	(6)	46
Total income tax expense	171	175	247	346	509	1,175
7. Profit for the period (5-6)	270	378	1,069	648	1,837	3,948
8. Other comprehensive income / (loss)						
A) Items that will not be reclassified to profit or loss						
(i) Remeasurements of the defined benefit obligation	(6)	(18)	(2)	(24)	(29)	(73)
Income tax relating to above	1	5	0	6	7	18
B) Items that will be reclassified to profit or loss						
(i) Exchange differences in translating the financial statements of foreign operations	117	133	346	250	341	265
Income tax relating to above	-	-	-	-	-	-
Total other comprehensive income / (loss) (A + B)	112	120	344	232	319	210
9. Total comprehensive income (7+8)	382	498	1,413	880	2,156	4,158
10. Paid-up equity share capital	200	200	200	200	200	200
11. Total reserves						24,169
12. Earnings Per Share (EPS) - (Face Value Rs.10/- per share)						
Basic and diluted EPS (not annualized)	13.47	18.93	53.45	32.40	91.88	197.43

Consolidated Segment wise Revenue, Results, Assets and Liabilities

(Rs in lakhs)

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited					Audited
1. Segment Revenue						
a) Super Abrasives	3,787	3,609	3,801	7,396	7,120	14,159
b) Machines and Accessories	523	433	579	956	1,310	4,650
c) Precision Products	744	649	730	1,393	1,311	2,779
d) Others	563	501	424	1,064	875	1,812
Total	5,617	5,192	5,534	10,809	10,616	23,400
Less:- Inter Segment Revenue	-	29	25	29	263	286
Sale of products and services	5,617	5,163	5,509	10,780	10,353	23,114
2. Segment Results						
a) Super Abrasives	649	630	895	1,279	1,647	3,122
b) Machines and Accessories	(371)	(330)	31	(701)	52	854
c) Precision Products	5	69	112	74	164	332
d) Others	57	44	28	101	67	146
Total	340	413	1,066	753	1,930	4,454
Less: (i) Finance costs	1	1	2	2	3	5
(ii) Other Un-allocable Expenditure / (Income) - net	(102)	(141)	(252)	(243)	(419)	(674)
Profit before tax	441	553	1,316	994	2,346	5,123
3. Segment Assets						
a) Super Abrasives	13,502	12,874	9,533	13,502	9,533	12,726
b) Machines and Accessories	3,617	4,022	2,185	3,617	2,185	5,764
c) Precision Products	3,093	3,074	2,610	3,093	2,610	3,039
d) Others	787	765	628	787	628	609
e) Unallocable assets	8,028	8,340	11,836	8,028	11,836	7,942
Total assets	29,027	29,075	26,792	29,027	26,792	30,080
4. Segment Liabilities - Unallocable	4,178	4,208	3,825	4,178	3,825	5,711





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Statement of Unaudited Consolidated Balance Sheet as at September 30, 2025

(Rs in lakhs)

Particulars	As at	
	30.09.2025	31.03.2025
	Unaudited	Audited
I ASSETS		
1. Non-current assets		
(a) Property, plant and equipment	7,378	6,442
(b) Right-of-use assets	25	35
(c) Capital work-in-progress	434	980
(d) Goodwill	10	10
(e) Other intangible assets	3,361	3,538
(f) Financial assets		
(i) Other financial assets	135	68
(g) Other non-current assets	67	551
(h) Income tax assets (net)	145	45
Total non-current assets	11,555	11,669
2. Current assets		
(a) Inventories	4,531	3,748
(b) Financial assets		
(i) Investments	5,138	5,157
(ii) Trade receivables	5,193	6,835
(iii) Cash and cash equivalents	1,934	1,833
(iv) Bank balances other than (iii) above	25	26
(v) Other financial assets	31	78
(c) Other current assets	620	734
Total current assets	17,472	18,411
TOTAL ASSETS	29,027	30,080
II EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	200	200
(b) Other equity - Reserves and surplus	24,649	24,169
Total equity	24,849	24,369
Liabilities		
2. Non-current liabilities		
(a) Deferred tax liabilities (net)	182	179
(b) Financial liabilities - Lease liabilities	8	19
Total non-current liabilities	190	198
3. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	120
(ii) Lease liabilities	21	19
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	201	354
- total outstanding dues of creditors other than micro enterprises and small enterprises	2,227	2,747
(iv) Other financial liabilities	298	725
(b) Provisions	891	787
(c) Income tax liabilities (net)	25	94
(d) Other current liabilities	325	667
Total current liabilities	3,988	5,513
Total liabilities	4,178	5,711
TOTAL EQUITY AND LIABILITIES	29,027	30,080





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Statement of Unaudited Consolidated Cash Flows for the Half Year ended September 30, 2025

(Rs in lakhs)

Particulars	Half Year ended 30.09.2025	Half Year ended 30.09.2024	Year ended 31.03.2025
	Unaudited	Unaudited	Audited
Cash flows from operating activities			
Profit before tax	994	2,346	5,123
Adjustments for :			
Depreciation and amortisation expense	700	446	1,007
Loss allowance for trade receivables	37	-	26
Finance costs	2	3	5
Interest income	(13)	(55)	(64)
Net gain on disposal of property, plant and equipment / scrapped	(7)	(0)	(7)
Net gain on sale of current investments	(296)	(14)	(613)
Net fair value loss / (gain) on financial assets measured at fair value through profit or loss	133	(312)	(35)
Unrealised exchange loss / (gain)	60	22	57
Operating profit before working capital changes	1,610	2,436	5,499
Changes in working capital :			
(Increase)/Decrease in inventories	(783)	(155)	(153)
(Increase)/Decrease in trade receivables	1,638	1,329	(1,503)
(Increase)/Decrease in other bank balances	1	1	(2)
(Increase)/Decrease in other current financial assets	47	39	6
(Increase)/Decrease in other non-current financial assets	(67)	(9)	(9)
(Increase)/Decrease in other current assets	114	(34)	(261)
Increase/(Decrease) in trade payables	(683)	(409)	573
Increase/(Decrease) in other current financial liabilities	(87)	(90)	3
Increase/(Decrease) in current provisions	80	96	20
Increase/(Decrease) in other current liabilities	(342)	(190)	88
Cash flows generated from operating activities	1,528	3,014	4,261
Income taxes paid (net of refunds)	(506)	(451)	(897)
Net cash generated from operating activities	(A) 1,022	2,563	3,364
Cash flows from investing activities			
Purchase of property, plant and equipment	(758)	(837)	(1,944)
Purchase of intangible assets	(8)	(11)	(3,588)
Proceeds from disposal of property, plant and equipment / scrapped	13	0	19
Purchase of current investments	(1,526)	(1,974)	(2,373)
Sale of current investments	1,753	551	5,264
Interest received	13	55	64
Net cash used in investing activities	(B) (513)	(2,216)	(2,558)
Cash flows from financing activities			
Proceeds from current borrowings	-	-	120
Repayment of current borrowings	(120)	-	-
Principal payment of lease liabilities	(9)	(7)	(15)
Interest payment of lease liabilities	(2)	(3)	(5)
Interest paid	-	(0)	-
Dividend paid	(400)	(400)	(1,000)
Net cash used in financing activities	(C) (531)	(410)	(900)
Effect of exchange rate changes on cash and cash equivalents	(D) 123	174	147
Net increase/(decrease) in cash and cash equivalents	(A+B+C+D) 101	111	53
Cash and cash equivalents as at the beginning of the period	1,833	1,780	1,780
Cash and cash equivalents as at the end of the period	1,934	1,891	1,833

Reconciliation of cash and cash equivalents as per the Statement of Unaudited Consolidated Cash Flows

Cash and cash equivalents as per above comprise of the following:

Particulars	As at 30.09.2025	As at 30.09.2024	As at 31.03.2025
Cash and cash equivalents:			
(a) Balances with banks			
-in current accounts	1,933	1,890	1,641
(b) Cheques on hand	-	-	191
(c) Cash on hand	1	1	1
Balance as per Statement of Unaudited Consolidated Cash Flows	1,934	1,891	1,833

Note :- The above Statement of Unaudited Consolidated Cash Flows has been prepared under the 'Indirect method' as set out in Ind AS 7, 'Statement of Cash Flows'

Notes:

- a) The Group is organised into four business segments, namely :
i) Super Abrasives, ii) Machines and Accessories, iii) Precision Products and iv) Others. Others segment includes other trading products.
b) Assets other than property, plant and equipment, inventory and trade receivables, and liabilities are not identifiable to any reportable segment, as these are used interchangeably between segments.
- The above Unaudited Consolidated Financial Results, Unaudited Consolidated Balance Sheet and Unaudited Consolidated Cash Flows include the results of the Holding Company and its wholly owned subsidiaries namely Wendt Grinding Technologies Ltd, Thailand and Wendt GmbH, Germany.
- The above Unaudited Consolidated Financial Results of the Group, after being reviewed by the Audit Committee, were taken on record by the Board of Directors at their meeting held on October 17, 2025 and was subjected to limited review by the Statutory Auditors of the Holding Company.

For and on Behalf of Wendt (India) Limited

Sridharan
Rangarajan

Sridharan Rangarajan
Director
DIN:01814413

Place : Chennai
Date : 17.10.2025



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Price Waterhouse Chartered Accountants LLP

Independent Auditors' Review Report on the Statement of Unaudited Standalone Financial Results

To
The Board of Directors
Wendt (India) Limited
105, 1st floor, Cauvery Block,
National Games Housing Complex,
Koramangala, Bangalore - 560047
Karnataka, India

1. We have reviewed the unaudited financial results of **Wendt (India) Limited** (the "Company") for the quarter ended September 30, 2025, and the year to date results for the period April 1, 2025 to September 30, 2025, which are included in the accompanying Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2025, Statement of Unaudited Standalone Balance Sheet as on that date and Statement of Unaudited Standalone Cash flows for the half year ended on that date (the "Standalone Statement"). The Standalone Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), which has been digitally signed by us for identification purposes.
2. This Standalone Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Standalone Statement based on our review.
3. We conducted our review of the Standalone Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Standalone Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Standalone Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Price Waterhouse Chartered Accountants LLP**
Firm Registration Number: 012754N/N500016

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Date: 2025.10.17 14:28:23 +05'30'

Jagadeesh Sridharan
Partner
Membership Number: 217038
UDIN: 25217038BMMLZH2436

Place: Bengaluru
Date: October 17, 2025

Price Waterhouse Chartered Accountants LLP, 5th Floor, Tower 'D', The Millenia, 1 & 2 Murphy Road, Ulsoor
Bengaluru - 560 008
T: +91 (80) 40794190

Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, New Delhi - 110002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)

Price Waterhouse Chartered Accountants LLP

Independent Auditors' Review Report on the Statement of unaudited Consolidated Financial Results

To
The Board of Directors
Wendt (India) Limited
105, 1st floor, Cauvery Block,
National Games Housing Complex,
Koramangala, Bangalore - 560047
Karnataka, India

1. We have reviewed the unaudited consolidated financial results of **Wendt (India) Limited** (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries hereinafter referred to as the "Group") (refer Note 2 to the consolidated statement), for the quarter ended September 30, 2025, and the year to date results for the period April 1, 2025 to September 30, 2025 which are included in the accompanying Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2025, the Statement of Unaudited Consolidated Balance Sheet as on that date and the Statement of Unaudited Consolidated Cash Flows for the half year ended on that date (the "Consolidated Statement"). The Consolidated Statement is being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), which has been digitally signed by us for identification purposes.
2. This Consolidated Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Consolidated Statement based on our review.
3. We conducted our review of the Consolidated Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Consolidated Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, as amended, to the extent applicable.

4. The Consolidated Statement includes the results of the following entities:

Holding Company
Wendt (India) Limited

Subsidiaries
Wendt Grinding Technologies Limited, Thailand, a wholly owned subsidiary
Wendt GmbH, Germany, a wholly owned subsidiary

Price Waterhouse Chartered Accountants LLP, 5th Floor, Tower 'D', The Millenia, 1 & 2 Murphy Road, Ulsoor
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Price Waterhouse Chartered Accountants LLP

Wendt (India) Limited

Independent Auditors' Review Report on the Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2025

Page 2 of 2

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Consolidated Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The interim financial information of two subsidiaries incorporated outside India reflect total assets of Rs. 3,674 Lakhs and net assets of Rs. 3,197 Lakhs as at September 30, 2025 and total revenue of Rs. 702 Lakhs and Rs. 1,305 Lakhs, total net loss after tax Rs. 185 Lakhs and Rs. 277 Lakhs, and total comprehensive loss of Rs. 185 Lakhs and Rs. 277 Lakhs for the quarter ended and for the period from April 1, 2025 to September 30, 2025, respectively, and Cash flows (net) of Rs. 208 Lakhs for the period from April 1, 2025 to September 30, 2025 as considered in the Consolidated Statement. The interim financial information of the said subsidiaries has been prepared in accordance with accounting principles generally accepted in the subsidiaries' country of incorporation which has been reviewed by the auditors of the said subsidiaries under the International Standard on Review Engagements (ISRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", and upon which the respective subsidiary's auditor vide their review report has issued an unmodified conclusion. The Holding Company's Management has converted the interim financial information of the said subsidiaries from the accounting principles generally accepted in the subsidiaries' country of incorporation to the accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's Management. Our conclusion on the Consolidated Statement, in so far as it relates to the amounts and disclosures included in respect of the said subsidiaries is based on the review report of the other auditors and the conversion adjustments prepared by the Holding Company's Management as reviewed by us and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Consolidated Statement is not modified in respect of this matter.

For **Price Waterhouse Chartered Accountants LLP**

Firm Registration Number: 012754N/N500016

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Jagadeesh Sridharan

Partner

Membership Number: 217038

UDIN: 25217038BMMLZI4690

Place: Bengaluru

Date: October 17, 2025



17th Oct'2025
Hosur

From WENDT INDIA LTD

PRESS RELEASE

Quarter ended 30th September'25

Standalone Sales at Rs 4986 lakhs, PAT at Rs 455 lakhs.

Consolidated Sales at Rs 5617 lakhs, PAT at Rs 270 lakhs.

The Board of Directors of Wendt (India) Ltd met today and approved the unaudited financial results for the quarter ended 30th Sept'2025.

Standalone Results:

On a Standalone basis, the Company achieved sales of Rs. 4986 lakhs during the Quarter ended 30th Sept'25, which is at similar level to the corresponding quarter previous year (YoY). The domestic sales was Rs 3922 lakhs during the quarter ended 30th Sept'25, which is similar to the corresponding quarter previous year.

Exports was Rs.1064 lakhs during the quarter ended 30th Sept'25, which is lower by 5 % over the corresponding quarter previous year. The volatile geopolitical situation and the lower offtake from countries and regions like Indonesia, UK, Eastern Europe etc contributed for the drop in sales.

Accordingly, the Profit After Tax (PAT) for the current quarter is Rs. 455 lakhs, which is 57% lower than the corresponding quarter previous year (YoY). The decrease in profit is due to lower mix of machine sales and the amortization of Wendt brand.

The Company achieved total Sales of Rs. 9635 lakhs for the half year ended 30th Sept'2025 which is 2 % higher than the corresponding period last year with PAT of Rs 950 lakhs, which is 47 % lower than the corresponding period last year.

Consolidated Results:

On a Consolidated basis, Company's sales stood at Rs. 5617 lakhs for the current quarter which is 2 % higher than corresponding quarter previous year (YoY) with the PAT of Rs. 270 lakhs, which is 75 % lower than the corresponding quarter previous year.



The Company achieved total Sales of Rs. 10780 lakhs for the half year ended 30th Sept'2025 which is 4 % higher than the corresponding period last year with PAT of Rs 648 lakhs, which is 65% lower than the corresponding period last year.

About Murugappa Group

A 125-year-old conglomerate with presence across India and the world, the INR 902 billion (90,178 crore) Murugappa Group has diverse businesses in agriculture, engineering, financial services and more.

The Group has 10 listed companies: Carborundum Universal Limited, CG Power & Industrial Solutions Limited, Cholamandalam Financial Holdings Limited, Cholamandalam Investment & Finance Company Limited, Coromandel International Limited, E.I.D.-Parry (India) Limited, NACL Industries Limited, Shanthi Gears Limited, Tube Investments of India Limited, and Wendt (India) Limited. Other major companies include Cholamandalam MS General Insurance Company Limited and Parry Agro Industries Limited. Brands such as Ajax, Hercules, BSA, Montra, Montra Electric, Mach City, Chola, Chola MS, CG Power, Shanthi Gears, CUMI, Gromor, Paramfos, Parry's are part of the Group's illustrious stable.

Abrasives, technical ceramics, electrominerals, electric vehicles, auto components, fans, transformers, signalling equipment for railways, bicycles, fertilisers, sugar, tea, and several other products make up the Group's business interests.

Guided by the Five lights — integrity, passion, quality, respect, and responsibility — and a culture of professionalism, the Group has a workforce of 94,041 employees.

For more details, visit www.murugappa.com