

WENDT (INDIA) LIMITED

No. 69/70, Sipcot, Hosur 635 126, Tamilnadu, INDIA
CIN : L85110KA1980PLC003913
Telephone: + 91 4344.405500
Telefax : + 91 4344 405620 / 405630
E-mail : wil@wendtindia.com
Web : www.wendtindia.com

24th April 2026

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 24th April 2026

We refer to our letter dated 16th April 2026, intimating you of convening the meeting of the Board of Directors of our Company. In this regard, we wish to inform that the Board of Directors met today and *inter alia* approved the following:

1. Audited Financial Results for the quarter/year ended 31st March 2026:

The audited financial results for the quarter/year ended 31st March 2026 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 Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026. In this connection, we enclose the following:

- a. Standalone financial results for the quarter/year ended 31st March 2026;
- b. Consolidated financial results for quarter/year ended 31st March 2026;
- c. Audit Report of M/s. Price Waterhouse Chartered Accountants LLP, Statutory Auditors on the Standalone and Consolidated financial results year ended 31st March 2026.

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.

As required under SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026, we declare that the Statutory Auditors of the Company, M/s. Price Waterhouse Chartered Accountants LLP, Chartered Accountants, have in their report issued an unmodified opinion on the Standalone and Consolidated Financial Results of the Company for the financial year ended 31st March 2026.



WENDT (INDIA) LIMITED

No. 69/70, Sipcot, Hosur 635 126, Tamilnadu, INDIA
CIN : L85110KA1980PLC003913
Telephone: + 91 4344.405500
Telefax : + 91 4344 405620 / 405630
E-mail : wil@wendtindia.com
Web : www.wendtindia.com

**2. Annual General Meeting and Record date**

The 44th Annual General Meeting of the shareholders of the Company is scheduled to be held on Friday, 24th July 2026. The Record Date for the purpose of 44th Annual General Meeting and final dividend for the FY 2025-26 is Friday, 17th July 2026.

3. Declaration of Final Dividend

The Directors have recommended a final dividend of Rs. 10/- (100%) per equity share (on a face value of Rs.10/-) for the financial year ended 31st March 2026.

In line with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, all the payments to Shareholders with respect to Dividends shall be made in electronic mode only. Accordingly, the electronic payment of the final dividend 2025-26, upon the approval of final dividend at the 44th Annual General meeting, to the shareholders who have provided the NECS/ECS mandate, would in the normal course be credited to their accounts by Thursday, 13th August 2026. For physical cases, no 'payable at par' warrants or cheques or drafts will be issued towards dividend payouts. Shareholders are requested to update their KYC and register for NECS to receive the dividend in the electronic mode. The dividend will be paid after deducting applicable taxes.

It may be recalled that an Interim Dividend at Rs. 20/- per equity share was declared by the Board at its meeting held on 21st January 2026 and paid on 18th February 2026. With this recommendation, the total dividend for the year ended 31st March 2026 aggregates to Rs. 30/- (Rupees Thirty Only).

We further wish to inform that the meeting of the Board of Directors of the Company commenced at 12.30 p.m. and concluded at 03:00 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 Audited Standalone Financial Results for the Quarter and Year ended March 31, 2026

Particulars	Quarter ended			Year ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Refer Note 2	Unaudited	Refer Note 2	Audited	
1. Revenue from operations					
a) Sale of products and services	5,676	5,341	6,976	20,652	21,197
b) Other operating revenues	107	57	73	279	290
Revenue from operations	5,783	5,398	7,049	20,931	21,487
2. Other income	103	117	206	494	846
3. Total income (1 + 2)	5,886	5,515	7,255	21,425	22,333
4. Expenses					
a) Cost of materials consumed	2,880	1,717	2,578	8,087	6,945
b) Purchases of stock-in-trade	83	5	51	171	136
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(923)	165	(13)	(1,187)	(12)
d) Employee benefits expense (refer Note 4)	1,059	1,115	999	4,380	3,977
e) Finance costs	1	0	1	3	5
f) Depreciation and amortisation expense	388	358	324	1,427	984
g) Other expenses	1,393	1,383	1,649	5,496	5,329
Total expenses	4,881	4,743	5,589	18,377	17,364
5. Profit before tax (3-4)	1,005	772	1,666	3,048	4,969
6. Income tax expense					
Current tax	257	178	386	745	1,094
Deferred tax charge / (credit)	2	15	33	28	46
Total income tax expense	259	193	419	773	1,140
7. Profit for the period / year (5-6)	746	579	1,247	2,275	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	(51)	(12)	(30)	(87)	(73)
Income tax relating to above	13	3	7	22	18
B) Items that will be reclassified to profit or loss					
Total other comprehensive income / (loss) (A + B)	(38)	(9)	(23)	(65)	(55)
9. Total comprehensive income (7+8)	708	570	1,224	2,210	3,774
10. Paid-up equity share capital	200	200	200	200	200
11. Total reserves				23,185	21,775
12. Earnings Per Share (EPS) [Face value Rs.10/- per share]					
Basic and diluted EPS (not annualized)	37.30	28.95	62.34	113.75	191.46

Standalone Segment wise Revenue, Results, Assets and Liabilities

Particulars	Quarter ended			Year ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Refer Note 2	Unaudited	Refer Note 2	Audited	
1. Segment Revenue					
a) Super Abrasives	3,670	3,753	3,425	14,763	14,054
b) Machines and Accessories	1,150	850	2,741	2,931	4,650
c) Precision Products	856	738	833	2,987	2,779
Total	5,676	5,341	6,999	20,681	21,483
Less:- Inter Segment Revenue	-	-	23	29	286
Sale of products and services	5,676	5,341	6,976	20,652	21,197
2. Segment Results					
a) Super Abrasives	849	718	685	2,870	3,144
b) Machines and Accessories	13	(42)	777	(350)	854
c) Precision Products	68	9	121	151	332
Total	930	685	1,583	2,671	4,330
Less: (i) Finance costs	1	0	1	3	5
(ii) Other Un-allocable Expenditure / (Income) - net	(76)	(87)	(84)	(380)	(644)
Profit before tax	1,005	772	1,666	3,048	4,969
3. Segment Assets					
a) Super Abrasives	12,450	13,104	12,564	12,450	12,564
b) Machines and Accessories	4,732	4,266	5,764	4,732	5,764
c) Precision Products	2,885	3,009	3,039	2,885	3,039
d) Unallocable assets	7,900	7,076	6,093	7,900	6,093
Total assets	27,967	27,455	27,460	27,967	27,460
4. Segment Liabilities - Unallocable	4,582	4,378	5,485	4,582	5,485



Initialed For Identification Purpose Only





WENDT (INDIA) LIMITED

CIN No :- L85110KA1980PLC003913

Regd. Office :105, 1st Floor, Cauvery Block, National Games Housing Complex, Koramangala, Bangalore- 560 047

Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31, 2026

Standalone Statement of Assets and Liabilities as at March 31, 2026

(Rs in lakhs)

Particulars	As at	
	31.03.2026	31.03.2025
	Audited	Audited
I ASSETS		
1. Non-Current Assets		
(a) Property, plant and equipment	6,661	6,254
(b) Right-of-use assets	499	35
(c) Capital work-in-progress	313	980
(d) Goodwill	10	10
(e) Other intangible assets	3,148	3,507
(f) Financial assets		
(i) Investments	2,004	277
(ii) Other financial assets	82	65
(g) Other non-current assets	43	551
(h) Income tax assets (net)	221	45
Total non-current assets	12,981	11,724
2. Current Assets		
(a) Inventories	4,617	3,440
(b) Financial assets		
(i) Investments	4,075	4,578
(ii) Trade receivables	4,759	6,589
(iii) Cash and cash equivalents	523	267
(iv) Bank balances other than (iii) above	26	26
(v) Other financial assets	326	105
(c) Other current assets	660	731
Total current assets	14,986	15,736
TOTAL ASSETS	27,967	27,460
II EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	200	200
(b) Other equity - Reserves and surplus	23,185	21,775
Total equity	23,385	21,975
Liabilities		
2. Non-Current Liabilities		
(a) Deferred tax liabilities (net)	188	182
(b) Financial liabilities - Lease liabilities	-	19
Total non-current liabilities	188	201
3. Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	120
(ii) Lease liabilities	19	19
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	248	354
- total outstanding dues of creditors other than micro enterprises and small enterprises	2,479	2,544
(iv) Other financial liabilities	326	726
(b) Provisions	948	786
(c) Income tax liabilities (net)	1	76
(d) Other current liabilities	373	659
Total current liabilities	4,394	5,284
Total liabilities	4,582	5,485
TOTAL EQUITY AND LIABILITIES	27,967	27,460



Initialed For Identification Purpose Only





WENDT (INDIA) LIMITED

CIN No :- L85110KA1980PLC003913

Regd. Office :105, 1st Floor, Cauvery Block, National Games Housing Complex, Koramangala, Bangalore- 560 047

**Statement of Audited Standalone Financial Results
for the Quarter and Year ended March 31, 2026**

Standalone Statement of Cash Flows for the year ended March 31, 2026

(Rs in lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
	Audited	Audited
A. Cash flows from operating activities		
Profit before tax	3,048	4,969
Adjustments for :		
Depreciation and amortisation expense	1,427	984
Loss allowance for trade receivables	145	25
Finance costs	3	5
Interest income	(4)	(50)
Net gain on disposal of property, plant and equipment / scrapped	(24)	(4)
Net gain on sale of current investments	(349)	(613)
Net fair value loss / (gain) on financial assets measured at fair value through profit or loss	111	(25)
Unrealised exchange gain	(38)	(8)
Operating profit before working capital changes	4,319	5,283
Changes in working capital :		
(Increase)/Decrease in inventories	(1,177)	(55)
(Increase)/Decrease in trade receivables	1,733	(1,469)
(Increase)/Decrease in other bank balances	(0)	(2)
(Increase)/Decrease in other current financial assets	(212)	7
(Increase)/Decrease in other non-current financial assets	(17)	(8)
(Increase)/Decrease in other current assets	71	(265)
Increase/(Decrease) in trade payables	(190)	541
Increase/(Decrease) in other current financial liabilities	(34)	4
Increase/(Decrease) in current provisions	75	18
Increase/(Decrease) in other current liabilities	(286)	96
Cash flows generated from operating activities	4,282	4,150
Income taxes paid (net of refunds)	(996)	(864)
Net cash generated from operating activities	(A) 3,286	3,286
B. Cash flows from investing activities		
Purchase of property, plant and equipment	(1,132)	(1,909)
Purchase of intangible assets	(7)	(3,556)
Proceeds from disposal of property, plant and equipment / scrapped	33	16
Purchase of current investments	(2,616)	(2,373)
Sale of current investments	3,357	5,264
Investment in a subsidiary	(1,727)	-
Interest received	4	50
Net cash used in investing activities	(B) (2,088)	(2,508)
C. Cash flows from financing activities		
Proceeds from current borrowings	-	120
Repayment of current borrowings	(120)	-
Principal payment of lease liabilities	(19)	(15)
Interest payment of lease liabilities	(3)	(5)
Dividend paid	(800)	(1,000)
Net cash used in financing activities	(C) (942)	(900)
Net increase/(decrease) in cash and cash equivalents	(A+B+C) 256	(122)
Cash and cash equivalents as at the beginning of the year	267	389
Cash and cash equivalents as at the end of the year	523	267

Reconciliation of cash and cash equivalents as per the Standalone Statement of Cash Flows

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

Particulars	As at 31.03.2026	As at 31.03.2025
Cash and cash equivalents:		
(a) Balances with banks		
-in current accounts	522	76
(b) Cheques on hand	1	190
(c) Cash on hand	0	1
Balance as per Standalone Statement of Cash Flows	523	267

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



Initialled For
Identification
Purpose Only





WENDT (INDIA) LIMITED

CIN No :- L85110KA1980PLC003913

Regd. Office :105, 1st Floor, Cauvery Block, National Games
Housing Complex, Koramangala, Bangalore- 560 047

**Statement of Audited Standalone Financial Results
for the Quarter and Year ended March 31, 2026**

Notes:

- 1) 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.
- 2) The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and March 31, 2025, respectively and the published unaudited year to date figures up to the third quarter of the respective financial years which were subjected to review by the statutory auditors.
- 3) The above Audited Standalone Financial Results, after being reviewed by the Audit Committee, were taken on record by the Board of Directors at their meeting held on April 24, 2026.
- 4) Pursuant to the notification by the Ministry of Labour & Employment on November 21, 2025 of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes"), the Company has recognised a past service cost in the Statement of Profit and Loss account towards gratuity and compensated absences payable to employees amounting to Rs.19 lakhs during the quarter ended December 31, 2025 which is included under "Employee benefits expense". The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Codes and impact of these will be evaluated and accounted for in accordance with the applicable accounting standards in the period in which they are notified.
- 5) The Board of Directors have recommended a final dividend of Rs.10/- per share (100% on face value of equity shares of Rs.10/- each). The payment of final dividend is subject to the approval of the shareholders in the ensuing Annual General meeting of the company. The total dividend for the year 2025-26 is Rs.30/- per share (300% on face value of equity share of Rs. 10/- each) including the interim dividend of Rs. 20/- per share (200% on face value of equity share of Rs. 10/- each) declared at the Board Meeting held on January 21, 2026 and paid subsequently.

For and on Behalf of Wendt (India) Limited

Amit Ingale
Executive Director & CEO
DIN:08424412

Place : Hosur
Date : 24.04.2026




WENDT
WENDT (INDIA) LIMITED

CIN No :- L85110KA1980PLC003913

Regd. Office :105, 1st Floor, Cauvery Block, National Games
Housing Complex, Koramangala, Bangalore- 560 047

**Statement of Audited Consolidated Financial Results
for the Quarter and Year ended March 31, 2026**

(Rs in lakhs, except EPS)

Particulars	Quarter ended			Year ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Refer Note 3	Unaudited	Refer Note 3	Audited	
1. Revenue from operations					
a) Sale of products and services	6,582	6,032	7,494	23,394	23,114
b) Other operating revenues	96	47	66	238	258
Revenue from operations	6,678	6,079	7,560	23,632	23,372
2. Other income	118	135	211	553	876
3. Total income (1 + 2)	6,796	6,214	7,771	24,185	24,248
4. Expenses					
a) Cost of materials consumed	2,880	1,717	2,578	8,087	6,945
b) Purchases of stock-in-trade	740	432	392	2,251	1,602
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,075)	142	6	(1,554)	(104)
d) Employee benefits expense (refer Note 5)	1,418	1,417	1,064	5,411	4,223
e) Finance costs	1	0	1	3	5
f) Depreciation and amortisation expense	409	363	330	1,472	1,007
g) Other expenses	1,639	1,639	1,685	6,233	5,447
Total expenses	6,012	5,710	6,056	21,903	19,125
5. Profit before tax (3-4)	784	504	1,715	2,282	5,123
6. Income tax expense					
Current tax	272	193	393	802	1,129
Deferred tax charge / (credit)	3	13	33	25	46
Total income tax expense	275	206	426	827	1,175
7. Profit for the period / year (5-6)	509	298	1,289	1,455	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	(51)	(12)	(30)	(87)	(73)
Income tax relating to above	13	3	7	22	18
B) Items that will be reclassified to profit or loss					
(i) Exchange differences in translating the financial statements of foreign operations	63	115	5	428	265
Income tax relating to above	-	-	-	-	-
Total other comprehensive income / (loss) (A+B)	25	106	(18)	363	210
9. Total comprehensive income (7+8)	534	404	1,271	1,818	4,158
10. Paid-up equity share capital	200	200	200	200	200
11. Total reserves				25,187	24,169
12. Earnings Per Share (EPS) [Face value of Rs. 10/- each] Basic and diluted EPS (not annualized)	25.45	14.90	64.45	72.75	197.43

Consolidated Segment wise Revenue, Results, Assets and Liabilities

(Rs in lakhs)

Particulars	Quarter ended			Year ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Refer Note 3	Unaudited	Refer Note 3	Audited	
1. Segment Revenue					
a) Super Abrasives	3,690	3,799	3,460	14,885	14,159
b) Machines and Accessories	1,465	964	2,741	3,385	4,650
c) Precision Products	856	738	833	2,987	2,779
d) Others	571	531	483	2,166	1,812
Total	6,582	6,032	7,517	23,423	23,400
Less:- Inter Segment Revenue	-	-	23	29	286
Sale of products and services	6,582	6,032	7,494	23,394	23,114
2. Segment Results					
a) Super Abrasives	851	710	688	2,840	3,122
b) Machines and Accessories	(285)	(374)	777	(1,360)	854
c) Precision Products	68	9	121	151	332
d) Others	60	54	41	215	146
Total	694	399	1,627	1,846	4,454
Less: (i) Finance costs	1	0	1	3	5
(ii) Other Un-allocable Expenditure / (Income) - net	(91)	(105)	(89)	(439)	(674)
Profit before tax	784	504	1,715	2,282	5,123
3. Segment Assets					
a) Super Abrasives	12,642	13,309	12,726	12,642	12,726
b) Machines and Accessories	5,505	4,489	5,764	5,505	5,764
c) Precision Products	2,885	3,009	3,039	2,885	3,039
d) Others	771	773	609	771	609
e) Unallocable assets	8,757	8,380	7,942	8,757	7,942
Total assets	30,560	29,960	30,080	30,560	30,080
4. Segment Liabilities - Unallocable	5,173	4,707	5,711	5,173	5,711


**Initialed For
Identification
Purpose Only**



WENDT (INDIA) LIMITED

CIN No :- L85110KA1980PLC003913

Regd. Office :105, 1st Floor, Cauvery Block, National Games Housing Complex, Koramangala, Bangalore- 560 047

Statement of Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2026

Consolidated Statement of Assets and Liabilities as at March 31, 2026

(Rs in lakhs)

Particulars	As at	
	31.03.2026	31.03.2025
	Audited	Audited
I ASSETS		
1. Non-Current Assets		
(a) Property, plant and equipment	6,931	6,442
(b) Right-of-use assets	499	35
(c) Capital work-in-progress	313	980
(d) Goodwill	10	10
(e) Other intangible assets	3,180	3,538
(f) Intangible assets under development	12	-
(g) Financial assets		
(i) Other financial assets	140	68
(h) Other non-current assets	112	551
(i) Income tax assets (net)	221	45
Total non-current assets	11,418	11,669
2. Current Assets		
(a) Inventories	5,305	3,748
(b) Financial assets		
(i) Investments	4,744	5,157
(ii) Trade receivables	5,423	6,835
(iii) Cash and cash equivalents	2,796	1,833
(iv) Bank balances other than (iii) above	26	26
(v) Other financial assets	63	78
(c) Other current assets	785	734
Total current assets	19,142	18,411
TOTAL ASSETS	30,560	30,080
II EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	200	200
(b) Other equity - Reserves and surplus	25,187	24,169
Total equity	25,387	24,369
Liabilities		
2. Non-Current Liabilities		
(a) Deferred tax liabilities (net)	182	179
(b) Financial liabilities - Lease liabilities	-	19
Total non-current liabilities	182	198
3. Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	120
(ii) Lease liabilities	19	19
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	248	354
- total outstanding dues of creditors other than micro enterprises and small enterprises	3,018	2,747
(iv) Other financial liabilities	326	725
(b) Provisions	948	787
(c) Income tax liabilities (net)	32	94
(d) Other current liabilities	400	667
Total current liabilities	4,991	5,513
Total liabilities	5,173	5,711
TOTAL EQUITY AND LIABILITIES	30,560	30,080



Initialed For Identification Purpose Only



WENDT (INDIA) LIMITED

CIN No :- L85110KA1980PLC003913

Regd. Office :105, 1st Floor, Cauvery Block, National Games Housing Complex, Koramangala, Bangalore- 560 047

Statement of Audited Consolidated Financial Results
for the Quarter and Year ended March 31, 2026

Consolidated Statement of Cash Flows for the year ended March 31, 2026

(Rs in lakhs)

Particulars	Year ended	Year ended
	31.03.2026	31.03.2025
	Audited	Audited
A. Cash flows from operating activities		
Profit before tax	2,282	5,123
Adjustments for :		
Depreciation and amortisation expense	1,472	1,007
Loss allowance for trade receivables	144	26
Finance costs	3	5
Interest income	(19)	(64)
Net gain on disposal of property, plant and equipment / scrapped	(24)	(7)
Net gain on sale of current investments	(349)	(613)
Net fair value loss / (gain) on financial assets measured at fair value through profit or loss	103	(35)
Unrealised exchange loss	44	57
Operating profit before working capital changes	3,656	5,499
Changes in working capital :		
(Increase)/Decrease in inventories	(1,557)	(153)
(Increase)/Decrease in trade receivables	1,316	(1,503)
(Increase)/Decrease in other bank balances	(0)	(2)
(Increase)/Decrease in other current financial assets	15	6
(Increase)/Decrease in other non-current financial assets	(72)	(9)
(Increase)/Decrease in other current assets	(51)	(261)
Increase/(Decrease) in trade payables	146	573
Increase/(Decrease) in other current financial liabilities	(33)	3
Increase/(Decrease) in current provisions	74	20
Increase/(Decrease) in other current liabilities	(267)	88
Cash flows generated from operating activities	3,227	4,261
Income taxes paid (net of refunds)	(1,040)	(897)
Net cash generated from operating activities (A)	2,187	3,364
B. Cash flows from investing activities		
Purchase of property, plant and equipment	(1,298)	(1,944)
Purchase of intangible assets	(19)	(3,588)
Proceeds from disposal of property, plant and equipment / scrapped	33	19
Purchase of current investments	(2,616)	(2,373)
Sale of current investments	3,357	5,264
Interest received	19	64
Net cash used in investing activities (B)	(524)	(2,558)
C. Cash flows from financing activities		
Proceeds from current borrowings	-	120
Repayment of current borrowings	(120)	-
Principal payment of lease liabilities	(19)	(15)
Interest payment of lease liabilities	(3)	(5)
Dividend paid	(800)	(1,000)
Net cash used in financing activities (C)	(942)	(900)
Effects of exchange rate changes on cash and cash equivalents (D)	242	147
Net Increase/(decrease) in cash and cash equivalents (A+B+C+D)	963	53
Cash and cash equivalents as at the beginning of the year	1,833	1,780
Cash and cash equivalents as at the end of the year	2,796	1,833

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

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

Particulars	As at	As at
	31.03.2026	31.03.2025
Cash and cash equivalents:		
(a) Balances with banks		
-in current accounts	2,795	1,641
(b) Cheques on hand	1	191
(c) Cash on hand	0	1
Balance as per Consolidated Statement of Cash Flows	2,796	1,833

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



Initialed For Identification Purpose Only



WENDT (INDIA) LIMITED

CIN No :- L85110KA1980PLC003913

Regd. Office :105, 1st Floor, Cauvery Block, National Games
Housing Complex, Koramangala, Bangalore- 560 047

**Statement of Audited Consolidated Financial Results
for the Quarter and Year ended March 31, 2026**

Notes:

- 1) 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.
- 2) The above Statement of Audited Consolidated Financial Results, Consolidated Statement of Assets and Liabilities and Consolidated Statement of Cash Flows (Collectively referred as 'Audited Consolidated Financial Results') include the results of the Holding Company and its wholly owned subsidiaries namely Wendt Grinding Technologies Ltd, Thailand and Wendt GmbH, Germany.
- 3) The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and March 31, 2025, respectively and the published unaudited year to date figures up to the third quarter of the respective financial years which were subjected to review by the statutory auditors.
- 4) The above Audited 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 April 24, 2026.
- 5) Pursuant to the notification by the Ministry of Labour & Employment on November 21, 2025 of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes"), the Holding Company has recognised a past service cost in the Statement of Profit and Loss account towards gratuity and compensated absences payable to employees amounting to Rs.19 lakhs during the quarter ended December 31, 2025 which is included under "Employee benefits expense".The Holding Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Codes and impact of these will be evaluated and accounted for in accordance with the applicable accounting standards in the period in which they are notified.
- 6) The Board of Directors have recommended a final dividend of Rs.10/- per share (100% on face value of equity shares of Rs.10/- each). The payment of final dividend is subject to the approval of the shareholders in the ensuing Annual General meeting of the Company.The total dividend for the year 2025-26 is Rs.30/- per share (300% on face value of equity share of Rs. 10/- each) including the interim dividend of Rs. 20/- per share (200% on face value of equity share of Rs. 10/- each) declared at the Board Meeting held on January 21, 2026 and paid subsequently.

For and on Behalf of Wendt (India) Limited

Amit Ingale
Executive Director & CEO
DIN:08424412



**Initialed For
Identification
Purpose Only**

Place : Hosur
Date : 24.04.2026

Price Waterhouse Chartered Accountants LLP

Independent Auditors' Report

To the Board of Directors of Wendt (India) Limited

Report on the Audit of Standalone Financial Results

Opinion

1. We have audited the accompanying standalone annual financial results of **Wendt (India) Limited** (the "Company") for the year ended March 31, 2026 and the Standalone Statement of Assets and Liabilities as on that date and the Standalone Statement of Cash Flows for the year ended on that date (the "standalone financial results"), attached herewith, which are included in the accompanying 'Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31, 2026' (the 'Statement') being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations') which has been initialled by us only for identification purposes.
2. In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive loss and other financial information of the Company for the year ended March 31, 2026 and the Standalone Statement of Assets and Liabilities and the Standalone Statement of Cash Flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditors' Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



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/NS00016 (ICAI registration number before conversion was 012754N)

Price Waterhouse Chartered Accountants LLP

Independent Auditors' Report

To the Board of Directors of Wendt (India) Limited

Report on the Audit of Standalone Financial Results for the quarter and year ended March 31, 2026

Page 2 of 3

Board of Directors' Responsibilities for the Standalone Financial Results

4. These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the standalone financial results that give a true and fair view of the net profit and other comprehensive loss and other financial information of the Company and the Standalone Statement of Assets and Liabilities and the Standalone Statement of Cash Flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the standalone financial results by the Directors of the Company, as aforesaid.
5. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the standalone financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



Price Waterhouse Chartered Accountants LLP

Independent Auditors' Report

To the Board of Directors of Wendt (India) Limited

Report on the Audit of Standalone Financial Results for the quarter and year ended March 31, 2026

Page 3 of 3

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

11. The standalone financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

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

Jagadeesh Sridharan

Partner

Membership Number: 217038

UDIN: 26217038MVMNUR2524

Place: Hosur

Date: April 24, 2026

Price Waterhouse Chartered Accountants LLP

Independent Auditors' Report

To the Board of Directors of Wendt (India) Limited

Report on the Audit of Consolidated Financial Results

Opinion

1. We have audited the accompanying consolidated annual financial results of **Wendt (India) Limited** (the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), (refer Note 2 to the consolidated financial results) for the year ended March 31, 2026 and the Consolidated Statement of Assets and Liabilities as on that date and the Consolidated Statement of Cash Flows for the year ended on that date (the "consolidated financial results"), attached herewith, which are included in the accompanying 'Statement of Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2026' (the "Statement") being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations') which has been initialled by us only for identification purposes.
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiaries, the aforesaid consolidated financial results:
 - (i) include the annual financial results of the following entities:
 - a. Wendt (India) Limited, the Holding Company
 - b. Wendt Grinding Technologies Limited, Thailand, a wholly owned subsidiary
 - c. Wendt GmbH, Germany, a wholly owned subsidiary
 - (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2026, and the Consolidated Statement of Assets and Liabilities and the Consolidated Statement of Cash Flows as at and for the year ended on that date.

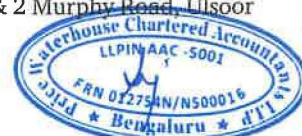
Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditors' Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

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

To the Board of Directors of Wendt (India) Limited

Report on the Audit of Consolidated Financial Results for the quarter and year ended March 31, 2026

Page 2 of 4

Board of Directors' Responsibilities for the Consolidated Financial Results

4. These consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group and the Consolidated Statement of Assets and Liabilities and the Consolidated Statement of Cash Flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.
5. In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditors' Responsibilities for the Audit of the Consolidated Financial Results

7. Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



Price Waterhouse Chartered Accountants LLP

Independent Auditors' Report

To the Board of Directors of Wendt (India) Limited

Report on the Audit of Consolidated Financial Results for the quarter and year ended March 31, 2026

Page 3 of 4

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
11. 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.



Price Waterhouse Chartered Accountants LLP

Independent Auditors' Report

To the Board of Directors of Wendt (India) Limited

Report on the Audit of Consolidated Financial Results for the quarter and year ended March 31, 2026

Page 4 of 4

Other Matter

12. The financial statements of two subsidiaries located outside India, included in the consolidated financial results, reflect total assets of Rs. 4,927 lakhs and net assets of Rs. 4,079 lakhs as at March 31, 2026, total revenues of Rs. 3,111 lakhs, total net loss after tax of Rs. 786 lakhs and total comprehensive loss of Rs. 786 lakhs for the year ended March 31, 2026 and cash flows (net) of Rs. 707 lakhs for the year ended March 31, 2026, as considered in the consolidated financial results, which have not been audited by us. The financial statements of these subsidiaries have been audited by other auditors under generally accepted auditing standards applicable in their respective country of its incorporation. The Holding Company's management has converted the financial statements of such subsidiaries located outside India, from the accounting principles generally accepted in their respective country of incorporation to the accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based on the reports of the other auditors, the conversion adjustments prepared by the management of the Holding Company and audited by us and the procedures performed by us as stated in paragraph 11 above.

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

13. The consolidated financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

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

Jagadeesh Sridharan

Partner

Membership Number: 217038

UDIN: 26217038KHDQPY2963

Place: Hosur

Date: April 24, 2026