

**CARBORUNDUM UNIVERSAL LIMITED**

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27th January 2011

The Secretary
Madras Stock Exchange Ltd.
Second Line Beach,
Chennai 600 001

Fax No.25244897

By hand delivery

Mr Bhushan Mokashi
DCS-CRD
Bombay Stock Exchange Ltd.
1st Floor, New Trading Ring
Rotunda Building, P J Towers
Dalal Street, Fort
Mumbai 400 001

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22722039 / 22722041 / 2061 /
22723719 / 2039
Tel 022 – 2272 1233 / 34 2375/2066
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Direct Tel: 022-22721121/2375
By Speed Post Ack. Due*

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

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Stock Code : CARBORUNIV-EQ
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Total 6 pages (including covering letter)

Dear Sirs:

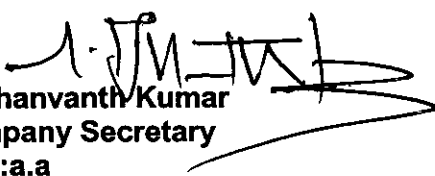
Further to our letter dated 10th January 2011, the Board of Directors of our Company met today and approved the Unaudited Financial Results for the quarter ended 31.12.2010 pursuant to Clause 41 of the Listing Agreement. We are enclosing the following

- a. Standalone financial results for the quarter ended 31.12.2010
- b. Consolidated financial results for the quarter ended 31.12.2010

As done in the previous quarter, we would be publishing only the consolidated financials in the newspapers for this quarter (under clause 41(VI)(b) of the listing agreement). However, the standalone results along with the consolidated results for the quarter be would be available on the Company's website.

Thanking you

Yours faithfully
For Carborundum Universal Limited


S. Dhanvanth Kumar
Company Secretary
Encl:a.a



murugappa



CARBORUNDUM UNIVERSAL LIMITED

Registered Office: 'PARRY HOUSE', No.43, Moore Street, Chennai - 600 001

STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 31st December 2010 UNDER CLAUSE 41 OF THE LISTING AGREEMENT

Sl.no	Particulars	(Rs. In Lakhs)				
		Quarter ended		Nine months ended		Year ended
		(Unaudited)		(Unaudited)		(Audited)
		31.12.10	31.12.09	31.12.10	31.12.09	31.03.10
1	Gross Sales/Income from Operations	25854	20136	71711	56803	78312
	Less: Excise duty recovered	1681	1117	4705	3131	4500
	Net Sales/Income from Operations	24173	19019	67006	53672	73812
2	Other Operating Income	129	321	718	614	1288
	Total Income (1+2)	24302	19340	67724	54286	75100
3	Expenditure					
	a) (Increase)/decrease in stock in trade & Work in progress	(760)	(386)	(1568)	(807)	(479)
	b) Consumption of raw materials	9908	7430	26730	20503	28215
	c) Purchase of traded goods	796	770	2490	2488	3199
	d) Employees cost	2351	2121	7097	6180	8077
	e) Power & Fuel	2199	1758	6153	4672	6582
	f) Depreciation	1033	926	3037	2739	3534
	g) Other expenditure	5051	4118	13896	11267	16172
	h) Total	20578	16737	57835	47042	65300
4	Profit from Operations before Other Income, Interest & Exceptional Items	3724	2603	9889	7244	9800
5	Other Income	4	98	1037	922	1054
6	Profit before Interest & Exceptional Items	3728	2701	10926	8166	10854
7	Interest	495	559	1488	1863	2387
8	Profit after Interest but before Exceptional Items	3233	2142	9438	6303	8467
9	Exceptional Items [Refer Note No.2]	-	70	2430	70	(50)
10	Profit from ordinary activities before tax	3233	2212	11868	6373	8417
11	Tax expense	871	744	3245	2026	2616
12	Net Profit from ordinary activities after tax	2362	1468	8623	4347	5801
13	Paid up Capital (Face value-Rs 2 per share)	1867	1867	1867	1867	1867
14	Reserves excluding revaluation reserve					40748
15	Basic & Diluted Earnings per share (Rs.) not annualised	2.53	1.57	9.24	4.66	6.21
16	Aggregate of public shareholding					
	- Number of Shares	53898844	53101661	53898844	53101661	53113577
	- Percentage of shareholding	57.73%	56.88%	57.73%	56.88%	56.89%
17	Promoters and Promoter group Shareholding					
	a) Pledged/Encumbered					
	- No of shares	876400	876400	876400	876400	876400
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	2.22%	2.18%	2.22%	2.18%	2.18%
	- Percentage of shares (as a % of the total share capital of the company)	0.94%	0.94%	0.94%	0.94%	0.94%
	b) Non-encumbered					
	- No of shares	38592988	39375939	38592988	39375939	39366255
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	97.78%	97.82%	97.78%	97.82%	97.82%
	- Percentage of shares (as a % of the total share capital of the company)	41.33%	42.18%	41.33%	42.18%	42.17%

M M Kungappa



**STANDALONE SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED
UNDER CLAUSE 41 OF THE LISTING AGREEMENT**

(Rs.in lakhs)

Sl.no	Particulars	Quarter ended (Unaudited)		Nine months ended (Unaudited)		Full year (Audited)
		31.12.10	31.12.09	31.12.10	31.12.09	31.03.10
1	Segment Revenue					
	Abrasives	13754	11025	37889	31198	42820
	Ceramics	6242	5294	17737	14167	19905
	Electrominerals	5364	4016	15110	11713	15656
	Total	25360	20335	70736	57078	78381
	Less: Inter-Segment Revenue	1187	1316	3730	3406	4569
	Net Sales/Income from operations	24173	19019	67006	53672	73812
2	Segment Results (Profit (+) / Loss (-) before interest and tax)					
	Abrasives	2225	1044	5717	3630	4652
	Ceramics	911	904	2704	2219	3133
	Electrominerals	1136	1023	3127	2946	3716
	Total	4272	2971	11548	8795	11501
	Less: (i) Interest	495	559	1488	1863	2387
	(ii) Other un-allocable expenditure / (income) net	544	270	622	629	647
	Add:Exceptional Items (Refer Note No.2)	-	70	2430	70	(50)
	Total Profit before Tax	3233	2212	11868	6373	8417
3	Capital Employed (Segment Assets - Segment Liabilities)					
	Abrasives	27350	27360	27350	27360	26334
	Ceramics	21965	21024	21965	21024	20795
	Electrominerals	12342	10108	12342	10108	11053
	Others (including Investments)	13546	15279	13546	15279	13087
	Total	75203	73771	75203	73771	71269

Notes:

- 1 The above statement of results was reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings, held on 27th January 2011 and has been subjected to limited review by the Statutory Auditors of the Company

2 Exceptional items :

	Quarter ended		Nine months ended		Year ended
	31.12.10	31.12.09	31.12.10	31.12.09	31.03.10
Profit on sale of land and building	-	70	2,349	70	70
Profit on sale of investments	-	-	211	-	-
Less:Provision for dimunition in value of investments	-	-	(130)	-	(120)
Total	-	70	2,430	70	(50)

- 3 Figures for the previous periods have been regrouped and reclassified, wherever considered necessary.
- 4 There was one investor services complaint pending at the beginning of the quarter. The Company had received 4 complaints during the quarter. No complaint was pending at the end of the quarter.

For Carborundum Universal Ltd.,

M M Murugappan

M.M.Murugappan
Chairman

Chennai
27th January, 2011



CARBORUNDUM UNIVERSAL LIMITED

Registered Office: 'PARRY HOUSE', No.43, Moore Street, Chennai - 600 001

**CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 31st DECEMBER 2010
UNDER CLAUSE 41 OF THE LISTING AGREEMENT**

(Rs. In Lakhs)

Sl.no	Particulars	Quarter ended		Nine months ended		Year ended
		(Unaudited)		(Unaudited)		(Audited)
		31.12.10	31.12.09	31.12.10	31.12.09	31.03.10
1	Gross Sales/Income from Operations	42630	34007	122003	96301	133082
	Less: Excise duty recovered	1868	1271	5230	3464	5107
	Net Sales/Income from Operations	40762	32736	116773	92837	127975
2	Other Operating Income	1391	439	4210	1295	2692
	Total Income (1+2)	42153	33175	120983	94132	130667
3	Expenditure					
	a) (Increase)/decrease in stock in trade & Work in progress	(1179)	399	(1741)	1608	613
	b) Consumption of raw materials	13174	7895	36384	25032	36994
	c) Purchase of traded goods	1421	949	4903	3153	3571
	d) Employees cost	4867	4103	13933	11623	18078
	e) Power & Fuel	5750	4506	16567	11245	16476
	f) Depreciation	1318	1172	3835	3434	4448
	g) Other expenditure	10695	9132	28935	24099	31059
	h) Total	36046	28156	102816	80194	111239
4	Profit from Operations before Other Income, Interest & Exceptional Item	6107	5019	18167	13938	19428
5	Other Income	124	100	257	392	728
6	Profit before Interest & Exceptional Item	6231	5119	18424	14330	20156
7	Interest	683	690	1981	2440	3083
8	Profit after Interest but before Exceptional Item	5548	4429	16443	11890	17073
9	Exceptional Item (Refer Note No.2)	0	70	2349	70	70
10	Profit from ordinary activities before tax	5548	4499	18792	11960	17143
11	Tax expense	1608	1670	5673	4231	5604
12	Net Profit from ordinary activities after tax	3940	2829	13119	7729	11539
	Add: Share of Profit / (Loss) from Associate	(79)	(111)	(204)	(181)	29
	Less: Minority Interest	182	355	779	619	1395
13	Net Profit after tax	3679	2363	12136	6929	10173
14	Paid up Capital (Face value-Rs 2 per share)	1867	1867	1867	1867	1867
15	Reserves excluding revaluation reserve					57149
16	Basic & Diluted Earnings per share (Rs.) not annualised	3.94	2.53	13.00	7.42	10.90
17	Aggregate of public shareholding					
	- Number of Shares	53898844	53101661	53898844	53101661	53113577
	- Percentage of shareholding	57.73%	56.88%	57.73%	56.88%	56.89%
18	Promoters and Promoter group Shareholding					
	a) Pledged/Encumbered					
	- No of shares	876400	876400	876400	876400	876400
	- Percentage of shares (as a % of the total shareholding of promoters and promoter group)	2.22%	2.18%	2.22%	2.18%	2.18%
	- Percentage of shares (as a % of the total share capital of the company)	0.94%	0.94%	0.94%	0.94%	0.94%
	b) Non-encumbered					
	- No of shares	38592988	39375939	38592988	39375939	39366255
	- Percentage of shares (as a % of the total shareholding of promoters and promoter group)	97.78%	97.82%	97.78%	97.82%	97.82%
	- Percentage of shares (as a % of the total share capital of the company)	41.33%	42.18%	41.33%	42.18%	42.17%

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**CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED
UNDER CLAUSE 41 OF THE LISTING AGREEMENT**



(Rs.in lakhs)

Sl.no	Particulars	Quarter ended		Nine months ended		Year ended
		(Unaudited)		(Unaudited)		(Audited)
		31.12.10	31.12.09	31.12.10	31.12.09	31.03.10
1	Segment Revenue					
	Abrasives	18547	11437	51371	38285	55073
	Ceramics	8527	7708	25075	20949	28571
	Electrominerals	14494	14558	43021	35951	47891
	Others	725	617	1924	1762	2412
	Total	42293	34320	121391	96947	133947
	Less: Inter-Segment Revenue	1531	1584	4618	4110	5972
	Net Sales/Income from operations	40762	32736	116773	92837	127975
2	Segment Results					
	(Profit (+) / Loss (-) before interest and tax)					
	Abrasives	2857	906	7017	3770	5170
	Ceramics	1443	1708	4479	4196	5553
	Electrominerals	2270	3194	7916	7769	10276
	Others	208	160	379	477	660
	Total	6778	5968	19791	16212	21659
	Less: (i) Interest	683	690	1981	2440	3083
	(ii) Other un-allocable expenditure / (income) net	628	849	1448	1882	1503
	Add:Exceptional Item (Refer Note No.2)	81	70	2430	70	70
	Total Profit Before Tax	5548	4499	18792	11960	17143
3	Capital Employed (Segment Assets - Segment Liabilities)					
	Abrasives	35859	34858	35859	34858	41204
	Ceramics	29522	27208	29522	27208	28446
	Electrominerals	28168	20697	28168	20697	26651
	Others (including unallocable)	24163	23604	24163	23604	11793
	Total	117712	106367	117712	106367	108094

For Carborundum Universal Limited

M.M. Murugappan

M.M. Murugappan
Chairman

Chennai
January 27, 2011



CARBORUNDUM UNIVERSAL LIMITED

Registered Office: 'PARRY HOUSE', No.43, Moore Street, Chennai - 600 001

**CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 31st DECEMBER 2010 UNDER
CLAUSE 41 OF THE LISTING AGREEMENT**

- 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings, held on 27th January 2011 and has been subjected to limited review by the Statutory Auditors of the Company. The limited review of the financial results of Subsidiaries, Joint Ventures and an Associate for the quarter has been carried out by the Statutory auditors of the respective Companies.
- 2 Exceptional item comprises of profit on sale of land and building amounting to Rs. 2349 Lakhs.
- 3 Figures for the previous periods have been regrouped and reclassified, wherever considered necessary.
- 4 There was one investor services complaint pending at the beginning of the quarter. The Company had received 4 complaints during the quarter. No complaint was pending at the end of the quarter.
- 5 Summary of Key Standalone Financial Results of Carborundum Universal Limited is as follows:

Particulars	Quarter ended		Nine months ended		Rs. in Lakhs
	31.12.10	31.12.09	31.12.10	31.12.09	Year ended 31.03.10
Total Income	24302	19340	67724	54286	75100
Profit Before Tax	3233	2212	11868	6373	8417
Net Profit After Tax	2362	1468	8623	4347	5801

- 6 The Company has opted to publish the Consolidated financial results from the current financial year. Standalone financial results are available at the website of the Company: www.cumi.murugappa.com and Stock Exchanges: www.bseindia.com, www.nseindia.com & www.madrasstockexchange.in

For Carborundum Universal Limited

Chennai
January 27, 2011

M M Murugappa
M M Murugappa
Chairman