

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

21st October 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 21st October 2026

We refer to our letter dated 14th October 2026 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 2026:

The unaudited financial results for the quarter/half year ended 30th September 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:

- Standalone financial results for the quarter/half year ended 30th September 2026;
- Consolidated financial results for quarter/half year ended 30th September 2026;
- 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 2026; and

Pursuant to Regulation 47 of the Listing Regulations and the above mentioned SEBI Master 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 11:55 a.m. and concluded at 01:40 p.m.

Kindly take the above information on record.

Thanking you
Yours faithfully,

For Wendt (India) Limited

P ARJUN Digitally signed
by P ARJUN RAJ
RAJ Date: 2026.10.21
13:58:48 +05'30'

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, 2026**

(Rs in lakhs, except EPS)

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited					Audited
1. Revenue from operations						
a) Sale of products and services	5,925	6,077	4,986	12,002	9,635	20,652
b) Other operating revenues	67	46	52	113	115	279
Revenue from operations	5,992	6,123	5,038	12,115	9,750	20,931
2. Other income	72	134	119	206	274	494
3. Total income (1 + 2)	6,064	6,257	5,157	12,321	10,024	21,425
4. Expenses						
a) Cost of materials consumed	2,154	1,979	1,804	4,133	3,490	8,087
b) Purchases of stock-in-trade	140	21	17	161	83	171
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(63)	259	(136)	196	(429)	(1,187)
d) Employee benefits expense	1,242	1,174	1,140	2,416	2,206	4,380
e) Finance costs	1	0	1	1	2	3
f) Depreciation and amortisation expense	353	348	345	701	681	1,427
g) Other expenses	1,396	1,419	1,375	2,815	2,720	5,496
Total expenses	5,223	5,200	4,546	10,423	8,753	18,377
5. Profit before tax (3-4)	841	1,057	611	1,898	1,271	3,048
6. Income tax expense						
Current tax	217	281	131	498	310	745
Deferred tax charge / (credit)	(5)	(24)	25	(29)	11	28
Total income tax expense	212	257	156	469	321	773
7. Profit for the period (5-6)	629	800	455	1,429	950	2,275
8. Other comprehensive income / (loss)						
A) Items that will not be reclassified to profit or loss						
(i) Remeasurements of the defined benefit obligation	90	(21)	(6)	69	(24)	(87)
Income tax relating to above	(22)	5	1	(17)	6	22
B) Items that will be reclassified to profit or loss	-	-	-	-	-	-
Total other comprehensive income / (loss) (A + B)	68	(16)	(5)	52	(18)	(65)
9. Total comprehensive income (7+8)	697	784	450	1,481	932	2,210
10. Paid-up equity share capital	200	200	200	200	200	200
11. Total reserves						23,185
12. Earnings Per Share (EPS) - (Face Value Rs.10/- per share)						
Basic and diluted EPS (not -annualized)	31.45	40.00	22.74	71.45	47.50	113.75

Standalone Segment wise Revenue, Results, Assets and Liabilities

(Rs in lakhs)

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited					Audited
1. Segment Revenue						
a) Super Abrasives	4,572	4,152	3,744	8,724	7,340	14,763
b) Machines and Accessories	756	1,168	498	1,924	931	2,931
c) Precision Components	726	757	744	1,483	1,393	2,987
Total	6,054	6,077	4,986	12,131	9,664	20,681
Less:- Inter Segment Revenue	129	-	-	129	29	29
Sale of products and services	5,925	6,077	4,986	12,002	9,635	20,652
2. Segment Results						
a) Super Abrasives	967	802	648	1,769	1,303	2,870
b) Machines and Accessories	(202)	66	(131)	(136)	(321)	(350)
c) Precision Components	27	83	5	110	74	151
Total	792	951	522	1,743	1,056	2,671
Less: (i) Finance costs	(1)	(0)	(1)	(1)	(2)	(3)
Add : (ii) Other Un-allocable Income net of Expenditure	50	106	90	156	217	380
Profit before tax	841	1,057	611	1,898	1,271	3,048
3. Segment Assets						
a) Super Abrasives	13,730	13,060	13,291	13,730	13,291	12,450
b) Machines and Accessories	4,314	5,126	3,495	4,314	3,495	4,732
c) Precision Components	2,735	2,788	3,093	2,735	3,093	2,885
d) Unallocable assets	8,297	8,185	6,485	8,297	6,485	7,900
Total assets	29,076	29,159	26,364	29,076	26,364	27,967
4. Segment Liabilities - Unallocable	4,410	4,990	3,857	4,410	3,857	4,582



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, 2026

(Rs in lakhs)

Particulars	As at	
	30.09.2026	31.03.2026
	Unaudited	Audited
ASSETS		
1. Non-current assets		
(a) Property, plant and equipment	6,709	6,661
(b) Right-of-use assets	483	499
(c) Capital work-in-progress	420	313
(d) Goodwill	10	10
(e) Other intangible assets	2,966	3,148
(f) Financial assets		
(i) Investments	3,334	2,004
(ii) Other financial assets	71	82
(g) Other non-current assets	76	43
(h) Income tax assets (net)	231	221
Total non-current assets	14,300	12,981
2. Current assets		
(a) Inventories	4,734	4,617
(b) Financial assets		
(i) Investments	3,531	4,075
(ii) Trade receivables	5,379	4,759
(iii) Cash and cash equivalents	241	523
(iv) Bank balances other than (iii) above	26	26
(v) Other financial assets	272	326
(c) Other current assets	593	660
Total current assets	14,776	14,986
TOTAL ASSETS	29,076	27,967
EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	200	200
(b) Other equity - Reserves and surplus	24,466	23,185
Total equity	24,666	23,385
Liabilities		
2. Non-current liabilities		
(a) Deferred tax liabilities (net)	176	188
Total non-current liabilities	176	188
3. Current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	-	19
(ii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	254	248
- total outstanding dues of creditors other than micro enterprises and small enterprises	2,157	2,479
(iii) Other financial liabilities	343	326
(b) Provisions	985	948
(c) Income tax liabilities (net)	18	1
(d) Other current liabilities	477	373
Total current liabilities	4,234	4,394
Total liabilities	4,410	4,582
TOTAL EQUITY AND LIABILITIES	29,076	27,967



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, 2026 (Rs in lakhs)**

Particulars	Half Year ended 30.09.2026	Half Year ended 30.09.2025	Year ended 31.03.2026
	Unaudited	Unaudited	Audited
A. Cash flows from operating activities			
Profit before tax	1,898	1,271	3,048
Adjustments for :			
Depreciation and amortisation expense	701	681	1,427
Loss allowance for trade receivables	51	37	145
Finance costs	1	2	3
Interest income	(4)	(4)	(4)
Net gain on disposal of property, plant and equipment / scrapped	(2)	(7)	(24)
Net gain on sale of current investments	(120)	(296)	(349)
Net fair value loss / (gain) on financial assets measured at fair value through profit or loss	7	138	111
Unrealised exchange loss / (gain)	(24)	(19)	(38)
Operating profit before working capital changes	2,508	1,803	4,319
Changes in working capital :			
(Increase)/Decrease in inventories	(117)	(579)	(1,177)
(Increase)/Decrease in trade receivables	(654)	1,765	1,733
(Increase)/Decrease in other bank balances	(0)	1	(0)
(Increase)/Decrease in other current financial assets	61	(64)	(212)
(Increase)/Decrease in other non-current financial assets	11	(27)	(17)
(Increase)/Decrease in other current assets	67	168	71
Increase/(Decrease) in trade payables	(316)	(767)	(190)
Increase/(Decrease) in other current financial liabilities	17	(88)	(34)
Increase/(Decrease) in current provisions	106	81	75
Increase/(Decrease) in other current liabilities	104	(352)	(286)
Cash flows generated from operating activities	1,787	1,941	4,282
Income taxes paid (net of refunds)	(491)	(484)	(996)
Net cash generated from operating activities (A)	1,296	1,457	3,286
B. Cash flows from investing activities			
Purchase of property, plant and equipment	(691)	(726)	(1,132)
Purchase of intangible assets	-	(5)	(7)
Proceeds from disposal of property, plant and equipment / scrapped	2	13	33
Purchase of current investments	(690)	(1,526)	(2,616)
Sale of current investments	1,347	1,753	3,357
Investment in a subsidiary	(1,330)	(546)	(1,727)
Interest received	4	4	4
Net cash used in investing activities (B)	(1,358)	(1,033)	(2,088)
Cash flows from financing activities			
Repayment of current borrowings	-	(120)	(120)
Principal payment of lease liabilities	(19)	(9)	(19)
Interest payment of lease liabilities	(1)	(2)	(3)
Dividend paid	(200)	(400)	(800)
C. Net cash used in financing activities (C)	(220)	(531)	(942)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(282)	(107)	256
Cash and cash equivalents as at the beginning of the period	523	267	267
Cash and cash equivalents as at the end of the period	241	160	523

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 30.09.2026	As at 30.09.2025	As at 31.03.2026
Cash and cash equivalents :			
(a) Balances with banks			
-in current accounts	240	160	522
(b) Cheques on hand	1	-	1
(c) Cash on hand	0	0	0
Balance as per Statement of Unaudited Standalone Cash Flows	241	160	523

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 :

- 1) a) The Company is organised into three business segments, namely :
i) Super Abrasives, ii) Machines and Accessories and iii) Precision Components.
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 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 21, 2026 and was subjected to limited review by the Statutory Auditors of the Company.

For and on Behalf of Wendt (India) Limited

AMIT
INGALE
Amit Ingale
Executive Director & CEO
DIN:08424412

Place : Hosur
Date : 21.10.2026

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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, 2026**

(Rs in lakhs, except EPS)

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited					Audited
1. Revenue from operations						
a) Sale of products and services	7,198	7,093	5,617	14,291	10,780	23,394
b) Other operating revenues	53	35	41	88	95	238
Revenue from operations	7,251	7,128	5,658	14,379	10,875	23,632
2. Other Income	86	151	130	237	300	553
3. Total Income (1 + 2)	7,337	7,279	5,788	14,616	11,175	24,185
4. Expenses						
a) Cost of materials consumed	2,154	1,953	1,804	4,107	3,490	8,087
b) Purchases of stock-in-trade	830	989	558	1,819	1,079	2,251
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(74)	(30)	(252)	(104)	(521)	(1,554)
d) Employee benefits expense	1,800	1,518	1,357	3,118	2,578	5,411
e) Finance costs	1	0	1	1	2	3
f) Depreciation and amortisation expense	381	357	356	718	700	1,472
g) Other expenses	1,682	1,598	1,523	3,280	2,955	6,233
Total expenses	6,554	6,385	5,347	12,838	10,181	21,803
5. Profit before tax (3-4)	783	894	441	1,677	994	2,282
6. Income tax expense						
Current tax	240	302	146	542	337	802
Deferred tax charge / (credit)	(6)	(26)	25	(32)	9	25
Total Income tax expense	234	276	171	510	346	827
7. Profit for the period (5-6)	549	618	270	1,167	648	1,455
8. Other comprehensive Income / (loss)						
A) Items that will not be reclassified to profit or loss						
(i) Remeasurements of the defined benefit obligation	80	(21)	(6)	89	(24)	(87)
Income tax relating to above	(22)	5	1	(17)	5	22
B) Items that will be reclassified to profit or loss						
(i) Exchange differences in translating the financial statements of foreign operations	36	(23)	117	13	250	428
Income tax relating to above	-	-	-	-	-	-
Total other comprehensive Income / (loss) (A + B)	104	(39)	112	65	232	363
9. Total comprehensive Income (7+8)	653	579	382	1,232	880	1,818
10. Paid-up equity share capital	200	200	200	200	200	200
11. Total reserves						25,187
12. Earnings Per Share (EPS) - (Face Value Rs.10/- per share)						
Basic and diluted EPS (not annualized)	27.45	30.90	13.47	58.35	32.40	72.75

Consolidated Segment wise Revenue, Results, Assets and Liabilities

(Rs in lakhs)

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited					Audited
1. Segment Revenue						
a) Super Abrasives	4,628	4,157	3,787	8,785	7,396	14,885
b) Machines and Accessories	1,236	1,531	523	2,787	956	3,385
c) Precision Components	726	757	744	1,483	1,393	2,987
d) Others	737	648	563	1,385	1,064	2,186
Total	7,327	7,093	5,617	14,420	10,809	23,423
Less:- Inter Segment Revenue	129	-	-	129	29	29
Sale of products and services	7,198	7,093	5,617	14,291	10,780	23,394
2. Segment Results						
a) Super Abrasives	975	762	649	1,737	1,279	2,840
b) Machines and Accessories	(388)	(149)	(371)	(537)	(701)	(1,380)
c) Precision Components	27	83	5	110	74	151
d) Others	103	78	57	181	101	215
Total	717	774	340	1,491	753	1,846
Less: (i) Finance costs	(1)	(0)	(1)	(1)	(2)	(3)
Add : (ii) Other Un-allocable Expenditure / (Income) - net	67	120	102	187	243	439
Profit before tax	783	894	441	1,677	994	2,282
3. Segment Assets						
a) Super Abrasives	13,948	13,251	13,502	13,948	13,502	12,842
b) Machines and Accessories	5,156	5,983	3,617	5,156	3,617	5,505
c) Precision Components	2,735	2,788	3,093	2,735	3,093	2,885
d) Others	912	877	787	912	787	771
e) Unallocable assets	8,829	8,830	8,028	8,829	8,028	8,757
Total assets	31,580	31,729	29,027	31,580	29,027	30,560
4. Segment Liabilities - Unallocable	5,161	5,763	4,178	5,161	4,178	5,173



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Statement of Unaudited Consolidated Balance Sheet as at September 30, 2026

(Rs in lakhs)

Particulars	As at	
	30.09.2026	31.03.2026
	Unaudited	Audited
I ASSETS		
1. Non-current assets		
(a) Property, plant and equipment	6,970	6,931
(b) Right-of-use assets	483	499
(c) Capital work-in-progress	420	313
(d) Goodwill	10	10
(e) Other intangible assets	2,996	3,180
(f) Intangible assets under development	12	12
(g) Financial assets		
(i) Other financial assets	130	140
(h) Other non-current assets	76	112
(i) Income tax assets (net)	231	221
Total non-current assets	11,328	11,418
2. Current assets		
(a) Inventories	5,719	5,305
(b) Financial assets		
(i) Investments	4,197	4,744
(ii) Trade receivables	6,064	5,423
(iii) Cash and cash equivalents	3,562	2,798
(iv) Bank balances other than (iii) above	26	26
(v) Other financial assets	57	63
(c) Other current assets	627	785
Total current assets	20,262	19,142
TOTAL ASSETS	31,590	30,560
II EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	200	200
(b) Other equity - Reserves and surplus	26,219	25,187
Total equity	26,419	25,387
Liabilities		
2. Non-current liabilities		
(a) Deferred tax liabilities (net)	167	182
Total non-current liabilities	167	182
3. Current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	-	19
(ii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	254	248
- total outstanding dues of creditors other than micro enterprises and small enterprises	2,833	3,018
(iii) Other financial liabilities	352	328
(b) Provisions	985	948
(c) Income tax liabilities (net)	59	32
(d) Other current liabilities	511	400
Total current liabilities	4,994	4,991
Total liabilities	5,161	5,173
TOTAL EQUITY AND LIABILITIES	31,580	30,560



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Statement of Unaudited Consolidated Cash Flows for the Half Year ended September 30, 2026 (Rs in lakhs)

Particulars	Half Year ended 30.09.2026	Half Year ended 30.09.2025	Year ended 31.03.2026
	Unaudited	Unaudited	Audited
A. Cash flows from operating activities			
Profit before tax	1,677	994	2,282
Adjustments for :			
Depreciation and amortisation expense	718	700	1,472
Loss allowance for trade receivables	51	37	144
Finance costs	1	2	3
Interest income	(8)	(13)	(19)
Net gain on disposal of property, plant and equipment / scrapped	(2)	(7)	(24)
Net gain on sale of current investments	(120)	(298)	(349)
Net fair value loss / (gain) on financial assets measured at fair value through profit or loss	4	133	103
Unrealised exchange loss / (gain)	27	60	44
Operating profit before working capital changes	2,348	1,610	3,656
Changes in working capital :			
(Increase)/Decrease in Inventories	(414)	(783)	(1,557)
(Increase)/Decrease in trade receivables	(675)	1,636	1,318
(Increase)/Decrease in other bank balances	(0)	1	(0)
(Increase)/Decrease in other current financial assets	6	47	15
(Increase)/Decrease in other non-current financial assets	10	(67)	(72)
(Increase)/Decrease in other current assets	158	114	(51)
Increase/(Decrease) in trade payables	(177)	(683)	146
Increase/(Decrease) in other current financial liabilities	28	(87)	(33)
Increase/(Decrease) in current provisions	106	80	74
Increase/(Decrease) in other current liabilities	111	(342)	(267)
Cash flows generated from operating activities	1,499	1,528	3,227
Income taxes paid (net of refunds)	(525)	(506)	(1,040)
Net cash generated from operating activities (A)	974	1,022	2,187
B. Cash flows from investing activities			
Purchase of property, plant and equipment	(630)	(758)	(1,298)
Purchase of intangible assets	-	(8)	(19)
Proceeds from disposal of property, plant and equipment / scrapped	2	13	33
Purchase of current investments	(690)	(1,526)	(2,616)
Sale of current investments	1,347	1,753	3,357
Interest received	8	13	19
Net cash generated from / (used in) Investing activities (B)	37	(513)	(524)
C. Cash flows from financing activities			
Repayment of current borrowings	-	(120)	(120)
Principal payment of lease liabilities	(19)	(9)	(19)
Interest payment of lease liabilities	(1)	(2)	(3)
Dividend paid	(200)	(400)	(800)
Net cash used in financing activities (C)	(220)	(531)	(942)
Effect of exchange rate changes on cash and cash equivalents (D)	(25)	123	242
Net Increase/(decrease) in cash and cash equivalents (A+B+C+D)	766	101	963
Cash and cash equivalents as at the beginning of the period	2,796	1,833	1,833
Cash and cash equivalents as at the end of the period	3,562	1,934	2,796

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 30.09.2026	As at 30.09.2025	As at 31.03.2026
Cash and cash equivalents:			
(a) Balances with banks			
-in current accounts	3,561	1,933	2,795
(b) Cheques on hand	1	-	1
(c) Cash on hand	0	1	0
Balance as per Statement of Unaudited Consolidated Cash Flows	3,562	1,934	2,796

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:

- The Group is organised into four business segments, namely :
i) Super Abrasives, ii) Machines and Accessories, iii) Precision Components 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 21, 2026 and was subjected to limited review by the Statutory Auditors of the Holding Company.

For and on Behalf of Wendt (India) Limited

AMIT
INGALE
Amit Ingale
Executive Director & CEO
DIN:08424412

Place : Hosur
Date : 21.10.2026

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Date: 2026.10.21
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Price Waterhouse Chartered Accountants LLP

Independent Auditor's 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 standalone financial results of **Wendt (India) Limited** (the "Company") for the quarter ended September 30, 2026, and the year to date results for the period April 1, 2026 to September 30, 2026, which are included in the accompanying Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2026, 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

S

JAGADEESH

Jagadeesh Sridharan

Partner

Membership Number: 217038

UDIN: 26217038GCRASD8041

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JAGADEESH

Date: 2026.10.21

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Place: Chennai
Date: October 21, 2026

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, Gate No 2, 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 Auditor's 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, 2026, and the year to date results for the period April 1, 2026 to September 30, 2026, which are included in the accompanying Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2026, 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
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Price Waterhouse Chartered Accountants LLP

Wendt (India) Limited

Independent Auditor's Review Report on the Statement of Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2026

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. 6,166 lakhs and net assets of Rs. 5,112 lakhs as at September 30, 2026 and total revenue of Rs. 1,403 lakhs and Rs. 2,540 lakhs, total net loss after tax for the period of Rs. 84 lakhs and Rs. 223 lakhs, and total comprehensive income of Rs. 84 lakhs and Rs. 223 lakhs for the quarter ended and for the period from April 1, 2026 to September 30, 2026, respectively, and Cash flows (net) of Rs. 1,048 lakhs for the period from April 1, 2026 to September 30, 2026, 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: 26217038BMQBKK1742

Place: Chennai

Date: October 21, 2026