

Amount in (Lakhs)

Disclosure of Related Party Transactions - 31.03.2026																				
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments			
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured
1	WENDT (INDIA) LIMITED	Carborundum Universal Limited (CUMI)	Promoter	Purchase of goods or services		500.00	Purchases of Goods and Services			86.46	40.23	37.65								
2	WENDT (INDIA) LIMITED	Sterling Abrasives Limited	subsidiary of investor with significant influence	Purchase of goods or services		70.00	Purchases of Goods and Services			10.73	10.37	5.00								
3	WENDT (INDIA) LIMITED	Net Access India Limited	subsidiary of investor with significant influence	Purchase of goods or services		300.00	Purchases of Goods and Services			32.56	9.00	23.57								
4	WENDT (INDIA) LIMITED	Southern Energy Development Corporation Limited	subsidiary of investor with significant influence	Purchase of goods or services		50.00	Purchases of Goods and Services			0.57	1.20	0.93								
5	WENDT (INDIA) LIMITED	Carborundum Universal Limited (CUMI)	Promoter	Sale of goods or services		800.00	Sale of Goods and Services			280.35	122.62	112.57								
6	WENDT (INDIA) LIMITED	CUMI America Inc.	subsidiary of investor with significant influence	Sale of goods or services		1000.00	Sale of Goods and Services			134.06	118.20	64.56								
7	WENDT (INDIA) LIMITED	CUMI (Australia) Pty Ltd	subsidiary of investor with significant influence	Sale of goods or services		10.00	Sale of Goods and Services			0.00	0.95	0.00								
8	WENDT (INDIA) LIMITED	Wendt Grinding Technologies Limited	Wholly owned Subsidiary	Sale of goods or services		500.00	Sale of Goods and Services			136.55	26.69	26.19								
9	WENDT (INDIA) LIMITED	Sterling Abrasives Limited	subsidiary of investor with significant influence	Sale of goods or services		50.00	Sale of Goods and Services			9.59	3.71	8.10								
10	WENDT (INDIA) LIMITED	Carborundum Universal Limited (CUMI)	Promoter	Any other transaction	Payment of Reimbursement of Expenses	100.00	Payment of Reimbursement of Expenses			65.73	6.18	53.92								
11	WENDT (INDIA) LIMITED	Wendt Grinding Technologies Limited	Wholly owned Subsidiary	Any other transaction	Receipt of Management Fee	70.00	Receipt of Management Fee			21.27	19.87	41.14								
12	WENDT (INDIA) LIMITED	Wendt Gmbh, Germany	Wholly owned Subsidiary	Any other transaction	Reimbursement Received	100.00	Reimbursement Received			0.00	119.00	0.00								
13	WENDT (INDIA) LIMITED	Carborundum Universal Limited (CUMI)	Promoter	Any other transaction	Receipt of Rent	150.00	Receipt of Rent			24.00	4.72	4.72								
14	WENDT (INDIA) LIMITED	Carborundum Universal Limited (CUMI)	Promoter	Any other transaction	Reimbursement Received	50.00	Reimbursement Received			9.48	2.10	2.68								
15	Wendt Grinding Technologies Limited	Carborundum Universal Limited (CUMI)	Promoter of Holding Company	Purchase of goods or services		1300.00	Purchases of Goods and Services			960.42	78.22	20.28								
16	Wendt Grinding Technologies Limited	Carborundum Universal Limited (CUMI)	Promoter of Holding Company	Sale of goods or services		200.00	Sale of Goods and Services			77.63	15.55	27.61								
17	WENDT(INDIA) LIMITED	CUMI America Inc.	subsidiary of investor with significant influence	Any other transaction	Payment of Reimbursement of Expenses	500.00	Payment of Reimbursement of Expenses			88.73	0.00	0.00								
18	WENDT (INDIA) LIMITED	Carborundum Universal Limited (CUMI)	Promoter	Any other transaction	Payment of Service Fee	600.00	Payment of Service Fee			151.00	244.08	236.52								
19	WENDT (INDIA) LIMITED	Wendt Gmbh, Germany	Wholly owned Subsidiary	Any other transaction	Capital Infusion	1800.00	Capital Infusion			1181.29	0.00	0.00								
20	WENDT (INDIA) LIMITED	Wendt Gmbh, Germany	Wholly owned Subsidiary	Any other transaction	Reimbursement Received	500.00	Reimbursement Received			285.38	0.00	228.73								
21	WENDT (INDIA) LIMITED	Wendt Gmbh, Germany	Wholly owned Subsidiary	Any other transaction	Purchases of Goods and Services	800.00	Purchases of Goods and Services			66.63	0.00	0.00								
22	WENDT (INDIA) LIMITED	Wendt Gmbh, Germany	Wholly owned Subsidiary	Any other transaction	Sale of Goods and Services	2000.00	Sale of Goods and Services			6.90	0.00	6.90								
Total value of transaction during the reporting period										3629.33										