Disclosure of Related Party Transactions for the half year ended 30th September 2026 of Wendt (India) Limited

Amount in (Lakhs)

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

												Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.								
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/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
1	WENDT (INDIA) LIMITED	Carborundum Universal Limited (CUMI)	Promoter	Purchase of goods or services		625.00	Purchases of Goods and Services			118.90	37.65	82.48									
2	WENDT (INDIA) LIMITED	Sterling Abrasives Limited	subsidiaries of Investors with significant influence	Purchase of goods or services		50.00	Purchases of Goods and Services			19.84	5.00	7.04									
3	WENDT (INDIA) LIMITED	Net Access India Limited	subsidiaries of Investors with significant influence	Purchase of goods or services		275.00	Purchases of Goods and Services			52.94	23.57	21.64									
4	WENDT (INDIA) LIMITED	Southern Energy Development Corporation Limited	subsidiaries of Investors with significant influence	Purchase of goods or services		10.00	Purchases of Goods and Services			0.63	0.93	0.00									
5	WENDT (INDIA) LIMITED	Carborundum Universal Limited (CUMI)	Promoter	Sale of goods or services		800.00	Sale of Goods and Services			453.33	112.57	277.05									
6	WENDT (INDIA) LIMITED	CUMI America Inc.	subsidiaries of Investors with significant influence	Sale of goods or services		800.00	Sale of Goods and Services			165.30	64.56	32.09									
7	WENDT (INDIA) LIMITED	Wendt Grinding Technologies Limited	Wholly owned Subsidiary	Sale of goods or services		400.00	Sale of Goods and Services			208.12	26.19	37.93									
8	WENDT (INDIA) LIMITED	Sterling Abrasives Limited	subsidiaries of Investors with significant influence	Sale of goods or services		45.00	Sale of Goods and Services			2.76	8.10	0.00									
9	WENDT (INDIA) LIMITED	Carborundum Universal Limited (CUMI)	Promoter	Any other transaction	Reimbursement of Expenses	125.00	Reimbursement of Expenses			26.40	53.92	36.58									
10	WENDT (INDIA) LIMITED	Wendt Grinding Technologies Limited	Wholly owned Subsidiary	Any other transaction	Receipt of Management Fee	80.00	Receipt of Management Fee			24.80	41.14	24.80									
11	WENDT (INDIA) LIMITED	Wendt Gmbh, Germany	Wholly owned Subsidiary	Any other transaction	Reimbursement of Expenses	500.00	Reimbursement of Expenses			25.21	0.00	0.00									
12	WENDT (INDIA) LIMITED	Carborundum Universal Limited (CUMI)	Promoter	Any other transaction	Receipt of Rent	75.00	Receipt of Rent			26.40	4.72	5.19									
13	WENDT (INDIA) LIMITED	Carborundum Universal Limited (CUMI)	Promoter	Any other transaction	Reimbursement Received	75.00	Reimbursement Received			52.75	2.68	27.01									
14	Wendt Grinding Technologies Limited	Carborundum Universal Limited (CUMI)	Promoter	Purchase of goods or services		1500.00	Purchases of Goods and Services			691.21	20.28	572.25									
15	Wendt Grinding Technologies Limited	Carborundum Universal Limited (CUMI)	Promoter	Sale of goods or services		300.00	Sale of Goods and Services			58.01	27.61	28.67									
16	WENDT(INDIA) LIMITED	CUMI America Inc.	subsidiaries of Investors with significant influence	Any other transaction	Payment of Reimbursement of Expenses	200.00	Payment of Reimbursement of Expenses			14.85	0.00	0.00									
17	WENDT (INDIA) LIMITED	Carborundum Universal Limited (CUMI)	Promoter	Any other transaction	Payment of Service Fee	750.00	Payment of Service Fee			160.00	236.52	257.04									
18	WENDT (INDIA) LIMITED	Wendt Grinding Technologies Limited	Wholly owned Subsidiary	Any other transaction	capital infution	2300.00	capital infution			1329.29	0.00	0.00									
19	WENDT (INDIA) LIMITED	Wendt Gmbh, Germany	Wholly owned Subsidiary	Any other transaction	Reimbursement Received	125.00	Reimbursement Received			16.52	228.73	189.75									
20	WENDT (INDIA) LIMITED	Wendt Gmbh, Germany	Wholly owned Subsidiary	Any other transaction	Purchases of Goods and Services	1900.00	Purchases of Goods and Services			33.91	0.00	8.14									
21	WENDT (INDIA) LIMITED	Wendt Gmbh, Germany	Wholly owned Subsidiary	Any other transaction	Sale of Goods and Services	4000.00	Sale of Goods and Services			8.01	6.90	6.37									
22	WENDT(INDIA) LIMITED	CUMI (Australia) Pty Ltd	subsidiaries of Investors with significant influence	Sale of goods or services		10.00	Sale of Goods and Services			0.50	0.00	0.00									
23	WENDT (INDIA) LIMITED	Carborundum Universal Limited (CUMI)	Promoter	Any other transaction	Dividend Payment	0.00	Dividend Payment			75.00	0.00	0.00									
24	WENDT (INDIA) LIMITED	Wendt Gmbh, Germany	Wholly owned Subsidiary	Any other transaction	Capital Advance payment	100.00	Capital Advance payment			16.92	0.00	16.92									
Total value of transaction during the reporting period										3581.6											