



PricewaterhouseCoopers GmbH
Wirtschaftsprüfungsgesellschaft

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Interoffice report - full scope audit of a component's financial information

To the Price Waterhouse Chartered Accountants LLP - Chennai, Tamil Nadu, India, Carborundum Universal Limited group auditor

As requested in your group audit instructions dated 19 March 2026, including your instructions to exclude certain classes of transactions, account balances or disclosures from the scope of our work, as described in appendix I, we have audited the accompanying consolidated financial information of Rhodius Abrasives GmbH, Burgbrohl and its subsidiaries, expressed in Euro as of 31 March 2026 and for the year then ended, which comprises the Rhodius Hyperion Template - Mar 26 (the "financial information").

The financial information has been prepared solely to enable Carborundum Universal Limited to prepare its consolidated financial statements.

Basis of preparation of the financial information

Component management is responsible for the preparation of the financial information in accordance with the policies contained in the Carborundum Universal Limited's Group Accounting Policy, which are based on accounting principles generally accepted in India.

Scope of audit procedures

We conducted our audit in accordance with International Standards on Auditing.

Materiality

As requested, we conducted our audit in accordance with the overall materiality level of 180,000,000 INR and performance materiality level of 135,000,000 INR specified in your instructions (converted to Euro of 1,666,800 and 1,250,100, respectively, for purposes of our audit).

Opinion

In our opinion, based on the scope of our audit performed in accordance with your instructions, the financial information as of 31 March 2026 and for the year then ended has been prepared, in all material respects, in accordance with the instructions issued by Carborundum Universal Limited's management on March 19, 2026.

Restriction on use and distribution

This report is intended solely for the use of Price Waterhouse Chartered Accountants LLP - Chennai, Tamil Nadu, India, Carborundum Universal Limited group auditor in connection with the audit of the consolidated financial statements of Carborundum Universal Limited and should not be used for any other purpose or distributed to, or used by, parties other than Price Waterhouse Chartered Accountants LLP - Chennai, Tamil Nadu, India, Carborundum Universal Limited group auditor.

Köln, 6 May 2026

PricewaterhouseCoopers GmbH
Wirtschaftsprüfungsgesellschaft

 digitally
signed by

Thomas Küster
Wirtschaftsprüfer
(German Public Auditor)

 digitally
signed by

ppa. Denny Hakim
Wirtschaftsprüfer
(German Public Auditor)

Appendix I

Financial information excluded from the scope of our audit

In accordance with your instructions, we have not audited the following financial information:

- We did not perform any procedures related to the disclosures on Tab Analysis report to BS-Mar 22.