Disclosure of Related Party Transactions for the half year ended 30th September 2026 of Carborundum Universal 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	Carborundum Universal Limited	M M Murugappan	Director	Any other transaction	Sitting fees and Commission	180.00	Sitting fees and Commission			104.00	0.00	0.00									
2	Carborundum Universal Limited	Muthiah Murugappan Muthiah	Director	Any other transaction	Sitting fees and Commission	60.00	Sitting fees and Commission			19.00	0.00	0.00									
3	Carborundum Universal Limited	M V Subramanian	Promoter and Promoter Group	Remuneration		200.00	Remuneration			55.00	0.00	0.00									
4	Carborundum Universal Limited	CUMI America Inc.	Wholly owned Subsidiary	Sale of goods or services		20000.00	Sale of goods or services			4599.00	2105.01	2376.00									
5	Carborundum Universal Limited	Net Access India Limited	Wholly owned Subsidiary	Sale of goods or services		20.00	Sale of goods or services			7.30	11.00	10.98									
6	Carborundum Universal Limited	Sterling Abrasives Limited	Subsidiary	Sale of goods or services		3350.00	Sale of goods or services			1322.00	296.70	532.00									
7	Carborundum Universal Limited	CUMI (Australia) Pty Ltd.	Subsidiary	Sale of goods or services		9000.00	Sale of goods or services			3547.00	700.70	639.57									
8	Carborundum Universal Limited	Volzhsky Abrasive Works	Subsidiary	Sale of goods or services		0.00	Sale of goods or services			0.00	187.60	187.60									
9	Carborundum Universal Limited	CUMI AWUKO Abrasives GmbH	Wholly owned Subsidiary	Sale of goods or services		1000.00	Sale of goods or services			10.00	1.12	7.36									
10	Carborundum Universal Limited	RHODIUS Abrasives GmbH	Wholly owned Subsidiary	Sale of goods or services		7500.00	Sale of goods or services			2836.00	760.00	1365.00									
11	Carborundum Universal Limited	Murugappa Morgan Thermal Ceramics Limited	Joint Venture	Sale of goods or services		900.00	Sale of goods or services			151.00	104.00	75.00									
12	Carborundum Universal Limited	Ciria India Limited	Joint Venture	Sale of goods or services		1002.00	Sale of goods or services			247.00	162.30	73.00									
13	Carborundum Universal Limited	Wendt (India) Limited	Associate	Sale of goods or services		1000.00	Sale of goods or services			302.00	362.20	400.00									
14	Carborundum Universal Limited	Wendt Grinding Technologies Limited	Subsidiary of Associate	Sale of goods or services		1400.00	Sale of goods or services			690.00	79.00	116.00									
15	Carborundum Universal Limited	CUMI America Inc.	Wholly owned Subsidiary	Purchase of goods or services		100.00	Purchase of goods or services			43.00	2.60	46.00									
16	Carborundum Universal Limited	Sterling Abrasives Limited	Subsidiary	Purchase of goods or services		700.00	Purchase of goods or services			9.00	5.97	15.00									
17	Carborundum Universal Limited	Foskor Zirconia (pty) Ltd.	Subsidiary	Purchase of goods or services		4000.00	Purchase of goods or services			885.00	0.00	0.00									
18	Carborundum Universal Limited	Murugappa Morgan Thermal Ceramics Limited	Joint Venture	Purchase of goods or services		500.00	Purchase of goods or services			198.00	142.90	34.00									
19	Carborundum Universal Limited	Wendt (India) Limited	Associate	Purchase of goods or services		700.00	Purchase of goods or services			355.00	119.80	309.00									
20	Carborundum Universal Limited	Wendt Grinding Technologies Limited	Subsidiary of Associate	Purchase of goods or services		200.00	Purchase of goods or services			59.00	10.20	29.00									
21	Carborundum Universal Limited	CUMI AWUKO Abrasives GmbH	Wholly owned Subsidiary	Purchase of goods or services		8400.00	Purchase of goods or services			0.01	2.40	0.00									

22	Carborundum Universal Limited	Net Access India Limited	Wholly owned Subsidiary	Purchase of fixed assets		500.00	Purchase of fixed assets			1.00	0.00	0.00									
23	Carborundum Universal Limited	CUMI (Australia) Pty Ltd.	Subsidiary	Any other transaction	Royalty Income	100.00	Royalty Income			38.00	0.00	0.00									
24	Carborundum Universal Limited	Southern Energy Development Corporation Limited	Subsidiary	Any other transaction	Purchase of Power	400.00	Purchase of Power			70.00	9.10	26.00									
25	Carborundum Universal Limited	Net Access India Limited	Wholly owned Subsidiary	Any other transaction	Expenditure on other services	600.00	Expenditure on other services			163.00	7.80	37.00									
26	Carborundum Universal Limited	Wendt (India) Limited	Associate	Any other transaction	Rental Expenses	60.00	Rental Expenses			26.00	0.00	0.00									
27	Carborundum Universal Limited	Pluss Advanced Technologies Limited	Subsidiary	Any other transaction	Rental Income	2.00	Rental Income			0.64	0.00	0.50									
28	Carborundum Universal Limited	Carborundum Universal Employees Provident fund	Other related party - Retrial Fund	Any other transaction	Contribution to Provident Fund Trust	3500.00	Contribution to Provident Fund Trust			233.00	30.13	0.00									
29	Carborundum Universal Limited	Parry Enterprises India Limited	Promoter & Promoter Group	Any other transaction	Expenditure on Other services	1000.00	Expenditure on Other services			331.00	33.46	32.00									
30	Carborundum Universal Limited	CG Power and Industrial Solutions Limited	Other related party - Promoter Group	Purchase of goods or services		1000.00	Purchase of goods or services			39.00	0.00	5.00									
31	Carborundum Universal Limited	E.I.D.PARRY (INDIA) LTD.	Other related party - Promoter Group	Any other transaction	Rental and other services	600.00	Rental and other services			172.00	1.50	44.00									
32	Carborundum Universal Limited	Murugappa Management Services Private Limited	Other related party - Promoter Group	Any other transaction	Expenditure on other services	800.00	Expenditure on other services			150.00	76.24	87.00									
33	Carborundum Universal Limited	Shanthi Gears Limited	Other related party - Promoter Group	Purchase of goods or services		400.00	Purchase of goods or services			49.00	0.00	0.00									
34	Carborundum Universal Limited	Tube Investments of India Limited	Other related party - Promoter Group	Purchase of goods or services		2500.00	Purchase of goods or services			4.00	4.73	5.00									
35	Carborundum Universal Limited	PARRY AGRO INDUSTRIES LIMITED	Promoter and Promoter Group of Holding Company	Any other transaction	Expenditure	200.00	Expenditure			6.00	0.73	0.37									
36	Carborundum Universal Limited	Parry Sugars Refinery India Private Limited	Promoter and Promoter Group	Sale of goods or services		100.00	Sale of goods or services			0.00	0.32	0.32									
37	Carborundum Universal Limited	Coromandel International Limited	Promoter and Promoter Group	Sale of goods or services		2500.00	Sale of goods or services			72.00	12.42	19.00									
38	Carborundum Universal Limited	E.I.D.PARRY (INDIA) LTD.	Promoter and Promoter Group	Sale of goods or services		100.00	Sale of goods or services			4.00	1.56	4.00									
39	Carborundum Universal Limited	Murugappa Management Services Private Limited	Promoter and Promoter Group	Any other transaction	Rental Income	20.00	Rental Income			8.00	0.00	0.00									
40	Carborundum Universal Limited	Shanthi Gears Limited	Promoter and Promoter Group	Sale of goods or services		400.00	Sale of goods or services			55.00	24.70	26.00									
41	Carborundum Universal Limited	Tube Investments of India Limited	Promoter and Promoter Group	Sale of goods or services		1000.00	Sale of goods or services			285.00	100.41	148.00									
42	Carborundum Universal Limited	CG Power and Industrial Solutions Limited	Promoter and Promoter Group	Sale of goods or services		1500.00	Sale of goods or services			558.00	461.96	160.00									
43	Carborundum Universal Limited	Murugappa Water Technology and Solutions Private Limited	Company in which director is interested	Any other transaction	Expenditure on other services	300.00	Expenditure on other services			5.00	2.35	7.00									
44	Carborundum Universal Limited	Silicon Carbide Products LLC	Wholly owned Subsidiary	Sale of goods or services		500.00	Sale of goods or services			19.00	71.20	3.00									
45	Carborundum Universal Limited	Brakes India Private Limited	Company in which director is interested	Sale of goods or services		300.00	Sale of goods or services			16.00	3.81	0.00									
46	Carborundum Universal Limited	New Ambadi Estates Private Limited	Promoter and Promoter Group	Sale of goods or services		50.00	Sale of goods or services			0.50	0.00	0.00									
47	Net Access India Limited	AMM Foundation	Promoter and Promoter Group of Holding Company	Sale of goods or services		100.00	Sale of goods or services			32.00	13.62	4.00									
48	Net Access India Limited	TI Clean Mobility Private Limited	Promoter and Promoter Group of Holding Company	Sale of goods or services		200.00	Sale of goods or services			80.00	60.68	64.00									
49	Net Access India Limited	Cholamandalam Investment and Finance Co. Limited	Promoter and Promoter Group of Holding Company	Sale of goods or services		1850.00	Sale of goods or services			678.00	280.00	403.00									
50	Net Access India Limited	Cholamandalam MS General Insurance Company Limited	Promoter and Promoter Group of Holding Company	Sale of goods or services		2150.00	Sale of goods or services			861.00	380.98	287.00									
51	Net Access India Limited	Cholamandalam MS Risk Services Limited	Promoter and Promoter Group of Holding Company	Sale of goods or services		100.00	Sale of goods or services			29.00	13.77	19.00									
52	Net Access India Limited	Ciria India Limited	Joint Venture of Holding company	Sale of goods or services		16.00	Sale of goods or services			5.00	0.00	1.00									
53	Net Access India Limited	Coromandel International Limited	Promoter and Promoter Group of Holding Company	Sale of goods or services		200.00	Sale of goods or services			74.00	52.61	40.00									
54	Net Access India Limited	E.I.D.PARRY (INDIA) LTD.	Promoter and Promoter Group of Holding Company	Sale of goods or services		400.00	Sale of goods or services			129.00	48.42	31.00									
55	Net Access India Limited	E.I.D.PARRY (INDIA) LTD.	Promoter and Promoter Group of Holding Company	Any other transaction	Payment of Rent	150.00	Payment of Rent			66.00	32.18	41.00									
56	Net Access India Limited	IIT Madras Research Park	A Company in which director of the holding company is interested	Any other transaction	Payment of Rent	75.00	Payment of Rent			25.00	1.47	1.00									
57	Net Access India Limited	Murgappa Morgan Thermal ceramics Limited	Joint Venture of Holding company	Sale of goods or services		20.00	Sale of goods or services			8.00	3.87	3.00									
58	Net Access India Limited	Murugappa Management Service Ltd	Promoter and Promoter Group	Sale of goods or services		50.00	Sale of goods or services			16.00	4.25	15.00									

59	Net Access India Limited	Murugappa Water Technology and Solutions Private Limited	Promoter and Promoter Group	Sale of goods or services		100.00	Sale of goods or services			11.00	5.64	9.00									
60	Net Access India Limited	Parry Enterprises India Limited	Promoter and Promoter Group	Sale of goods or services		20.00	Sale of goods or services			4.00	2.69	5.00									
61	Net Access India Limited	Parry Sugars Refinery India Private Limited	Promoter and Promoter Group	Sale of goods or services		5.00	Sale of goods or services			0.20	2.56	3.00									
62	Net Access India Limited	PLUSS Advanced Technologies Limited	Fellow Subsidiary	Sale of goods or services		20.00	Sale of goods or services			6.00	6.71	1.00									
63	Net Access India Limited	RHODIUS Abrasives GmbH	Fellow Subsidiary	Sale of goods or services		110.00	Sale of goods or services			54.00	7.15	15.00									
64	Net Access India Limited	Shanthi Gears Limited	Promoter and Promoter Group	Sale of goods or services		100.00	Sale of goods or services			30.00	25.85	23.00									
65	Net Access India Limited	Sterling Abrasives Limited	Fellow Subsidiary	Sale of goods or services		60.00	Sale of goods or services			10.00	0.00	4.00									
66	Net Access India Limited	Tube Investments of India Limited	Promoter and Promoter Group	Sale of goods or services		600.00	Sale of goods or services			216.00	78.08	224.00									
67	Net Access India Limited	Wendt (India) Limited	Associate of Holding company	Sale of goods or services		100.00	Sale of goods or services			27.00	26.33	29.00									
68	Carborundum Universal Limited	Wendt (India) Limited	Associate	Purchase of fixed assets		200.00	Purchase of fixed assets			178.00	0.00	0.00									
69	Carborundum Universal Limited	Cholamandalam MS General Insurance Company Limited	Promoter and Promoter Group	Purchase of goods or services		1800.00	Purchase of goods or services			263.00	6.93	1.00									
70	Net Access India Limited	Parry Agro Industries Limited	Promoter and Promoter Group of Holding Company	Sale of goods or services		30.00	Sale of goods or services			4.00	0.00	2.00									
71	Net Access India Limited	Chola Insurance Distribution services Private Limited	Promoter and Promoter Group of Holding Company	Sale of goods or services		50.00	Sale of goods or services			16.00	8.66	9.00									
72	Net Access India Limited	CG Semi Private Limited	Promoter and Promoter Group of Holding Company	Sale of goods or services		20.00	Sale of goods or services			7.00	0.00	7.00									
73	Net Access India Limited	M.M.MUTHIAH RESEARCH FOUNDATION	Promoter and Promoter Group of Holding Company	Sale of goods or services		50.00	Sale of goods or services			0.40	0.00	0.30									
74	Net Access India Limited	IPLTech Electric Pvt. Ltd	Promoter and Promoter Group of Holding Company	Sale of goods or services		35.00	Sale of goods or services			17.00	22.33	16.00									
75	Net Access India Limited	TIVOLT Electric Vehicles Private Limited	Promoter and Promoter Group of Holding Company	Sale of goods or services		100.00	Sale of goods or services			11.00	19.92	10.00									
76	Net Access India Limited	Cholamandalam Securities Limited	Promoter and Promoter Group of Holding Company	Sale of goods or services		30.00	Sale of goods or services			3.00	6.10	4.00									
77	Net Access India Limited	AMBADI INVESTMENTS LIMITED	Promoter and Promoter Group of Holding Company	Sale of goods or services		1.00	Sale of goods or services			0.35	0.00	0.00									
78	Net Access India Limited	Cholamandalam MS General Insurance Company Limited	Promoter and Promoter Group of Holding Company	Any other transaction	Expenditure	100.00	Expenditure			21.00	0.00	5.00									
79	SOUTHERN ENERGY DEVELOPMENT CORPORATION LTD	E.I.D - Parry (India) Limited	Promoter and Promoter Group of Holding Company	Sale of goods or services		50.00	Sale of goods or services			0.10	0.00	0.00									
80	SOUTHERN ENERGY DEVELOPMENT CORPORATION LTD	AMM Foundation	Promoter and Promoter Group of Holding Company	Sale of goods or services		90.00	Sale of goods or services			3.00	0.00	0.00									
81	SOUTHERN ENERGY DEVELOPMENT CORPORATION LTD	Wendt (India) Limited	Associate of Holding company	Sale of goods or services		10.00	Sale of goods or services			0.60	0.00	0.00									
82	Sterling Abrasives Limited	Wendt (India) Limited	Associate of Holding company	Purchase of goods or services		100.00	Purchase of goods or services			4.00	9.44	10.00									
83	Sterling Abrasives Limited	Wendt (India) Limited	Associate of Holding company	Sale of goods or services		100.00	Sale of goods or services			23.00	5.40	13.00									
84	Sterling Abrasives Limited	CUMI America Inc.	Fellow Subsidiary	Sale of goods or services		50.00	Sale of goods or services			3.00	0.00	3.00									
85	Sterling Abrasives Limited	Wendt Grinding Technologies Limited	Subsidiary of Associate	Sale of goods or services		100.00	Sale of goods or services			1.00	29.10	25.00									
86	RHODIUS Abrasives GmbH	Rhodius S.A.R.L, France	subsidiary of RAG	Any other transaction	Commission Paid	86.00	Commission Paid			24.00	27.28	10.00									
87	RHODIUS Abrasives GmbH	Rhodius S.A.R.L, France	subsidiary of RAG	Sale of goods or services		2032.00	Sale of goods or services			807.00	191.65	63.00									
88	RHODIUS Abrasives GmbH	Rhodius S.A.R.L, France	subsidiary of RAG	Any other transaction	Administration fees	55.00	Administration fees			28.00	4.50	1.00									
89	RHODIUS Abrasives GmbH	Rhodius S.A.R.L, France	subsidiary of RAG	Any other transaction	Loan Received	2700.00	Loan Received			0.00	1553.87	1552.00									
90	RHODIUS Abrasives GmbH	Rhodius S.A.R.L, France	subsidiary of RAG	Any other transaction	Interest on Loan	40.00	Interest on Loan			22.00	12.92	12.00									
91	RHODIUS Abrasives GmbH	Rhodius Nederland B.V	subsidiary of RAG	Any other transaction	Commission	811.00	Commission			263.00	158.08	99.00									
92	RHODIUS Abrasives GmbH	Rhodius Nederland B.V	subsidiary of RAG	Any other transaction	administration fees	27.00	administration fees			13.00	4.44	4.00									
93	RHODIUS Abrasives GmbH	Rhodius Nederland B.V	subsidiary of RAG	Any other transaction	Loan Received	760.00	Loan Received			0.00	427.45	427.00									
94	RHODIUS Abrasives GmbH	Rhodius Nederland B.V	subsidiary of RAG	Any other transaction	Interest on Loan	11.00	Interest on Loan			6.00	2.65	3.00									
95	RHODIUS Abrasives GmbH	Rhodius Korea INC., South Korea	subsidiary of RAG	Sale of goods or services		1000.00	Sale of goods or services			365.00	141.69	0.00									
96	RHODIUS Abrasives GmbH	Rhodius Korea INC., South Korea	subsidiary of RAG	Any other transaction	administration fees	10.00	administration fees			1.00	0.55	0.19									
97	RHODIUS Abrasives GmbH	Rhodius South America Ltda, Brazil	subsidiary of RAG	Any other transaction	Commission	160.00	Commission			49.00	35.24	30.00									

98	RHODIUS Abrasives GmbH	Rhodius South America Ltda, Brazil	subsidiary of RAG	Any other transaction	administration fees	10.00	administration fees			4.00	7.06	3.00									
99	RHODIUS Abrasives GmbH	Rhodius South America Ltda, Brazil	subsidiary of RAG	Any other transaction	Loan Given	500.00	Loan Given			0.00	196.28	196.00									
100	RHODIUS Abrasives GmbH	Rhodius South America Ltda, Brazil	subsidiary of RAG	Any other transaction	Interest on Loan	70.00	Interest on Loan			7.00	20.51	27.00									
101	RHODIUS Abrasives GmbH	CUMI AWUKO Abrasives GmbH	Fellow subsidiary	Purchase of goods or services		1000.00	Purchase of goods or services			40.00	0.00	43.00									
102	RHODIUS Abrasives GmbH	CUMI AWUKO Abrasives GmbH	Fellow subsidiary	Sale of goods or services		800.00	Sale of goods or services			177.00	276.53	484.00									
103	RHODIUS Abrasives GmbH	CUMI America Inc.	Fellow Subsidiary	Sale of goods or services		300.00	Sale of goods or services			111.00	27.63	8.00									
104	CUMI International Limited	CUMI AWUKO Abrasives GmbH	Wholly owned Subsidiary	Any other transaction	Investment	22079.00	Investment			19144.00	0.00	0.00									
105	CUMI AWUKO Abrasives GmbH	CUMI America Inc.	Fellow Subsidiary	Sale of goods or services		100.00	Sale of goods or services			13.00	28.10	0.40									
106	CUMI America Inc.	Wendt (India) Limited	Associate of Holding company	Purchase of goods or services		500.00	Purchase of goods or services			216.00	20.14	11.00									
107	Foskor Zirconia (pty) Ltd.	Foskor (Pty) Limited	Other Investor	Purchase of goods or services		4000.00	Purchase of goods or services			1396.00	5589.00	6559.00									
108	Foskor Zirconia (pty) Ltd.	Foskor (Pty) Limited	Other Investor	Any other transaction	Interest Accrued	635.00	Interest Accrued			419.00	691.45	686.00									
109	Pluss Advanced Technologies Limited	PLUSS Advanced Technologies B.V.	Subsidiary	Sale of goods or services		2500.00	Sale of goods or services			1003.00	1323.00	2094.00									
110	Carborundum Universal Limited	Southern Energy Development Corporation Limited	Subsidiary	Any other transaction	Rental Income	5.00	Rental Income			0.73	0.00	0.13									
111	Carborundum Universal Limited	CUMI Middle East FZE	Wholly owned Subsidiary	Any other transaction	Commission paid	300.00	Commission paid			75.00	23.50	39.00									
112	Carborundum Universal Limited	Murugappa Morgan Thermal Ceramics Limited	Joint Venture	Purchase of fixed assets		200.00	Purchase of fixed assets			26.00	0.00	0.00									
113	Net Access India Limited	CG Power and Industrial Solutions Limited	Other related party - Promoter Group	Sale of goods or services		10.00	Sale of goods or services			1.00	0.00	0.00									
114	Net Access India Limited	AMBADI ENTERPRISES LTD	Other related party - Promoter Group	Sale of goods or services		4.00	Sale of goods or services			1.00	0.00	0.00									
115	Carborundum Universal Limited	RHODIUS Abrasives GmbH	Wholly owned Subsidiary	Purchase of goods or services		500.00	Purchase of goods or services			4.00	3.10	0.00									
116	Carborundum Universal Limited	CUMI (Australia) Pty Ltd.	Subsidiary	Purchase of goods or services		100.00	Purchase of goods or services			1.40	1.90	2.20									
117	Carborundum Universal Limited	Cholamandalam Securities Limited	Promoter and Promoter Group	Any other transaction	Services Charges	50.00	Services Charges			0.20	0.00	0.00									
118	Net Access India Limited	3XPER INNOVENTURE LIMITED	Promoter and Promoter Group	Sale of goods or services		50.00	Sale of goods or services			1.00	0.00	1.00									
119	Net Access India Limited	TI Medical Private Limited	Promoter and Promoter Group	Sale of goods or services		5.00	Sale of goods or services			1.00	0.00	1.00									
120	Carborundum Universal Limited	Pluss Advanced Technologies Limited	Subsidiary	Purchase of goods or services		100.00	Purchase of goods or services			2.00	0.00	0.00									
121	CUMI International Limited	CUMI Abrasives & Ceramics Co. Ltd.	Wholly owned Subsidiary	Any other transaction	Investment	200.00	Investment			127.00	0.00	0.00									
122	SOUTHERN ENERGY DEVELOPMENT CORPORATION LTD	PARRY AGRO INDUSTRIES LIMITED	Promoter and Promoter Group	Sale of goods or services		90.00	Sale of goods or services			7.70	0.00	0.00									
123	Net Access India Limited	NACL Industries Limited	Promoter and promoter group	Sale of goods or services		20.00	Sale of goods or services			2.00	0.00	0.00									
124	Net Access India Limited	Foskor Zirconia (pty) Ltd.	Wholly owned Subsidiary	Sale of goods or services		10.00	Sale of goods or services			1.00	0.00	0.12									
125	Carborundum Universal Limited	CUMI Middle East FZE	Wholly owned Subsidiary	Sale of goods or services		100.00	Sale of goods or services			2.00	0.00	2.00									
126	Carborundum Universal Limited	CUMI AWUKO Abrasives GmbH	Wholly owned Subsidiary	Purchase of fixed assets		1000.00	Purchase of fixed assets			5.00	0.00	6.38									
127	Carborundum Universal Limited	Dhaksha Unmanned Systems Private Limited	Promoter and Promoter Group	Sale of goods or services		20.00	Sale of goods or services			2.00	0.00	0.00									
128	Carborundum Universal Limited	Cholamandalam MS Risk Services Limited	Promoter and promoter group	Purchase of goods or services		75.00	Purchase of goods or services			19.00	0.00	7.00									
129	Carborundum Universal Limited	CUMI International Limited	Wholly owned Subsidiary	Any other transaction	Investment	22700.00	Investment			17712.00	0.00	0.00									
Total value of transaction during the reporting period										62759.13											