

26<sup>th</sup> August 2023

BSE Limited,  
1<sup>st</sup> Floor, New Trading Ring  
Rotunda Building, P J Towers  
Dalal Street, Fort  
Mumbai 400 001

**Stock Code: 513375**

National Stock Exchange of India Ltd.  
Exchange Plaza, 5<sup>th</sup> Floor  
Plot No. C/1, G Block  
Bandra-Kurla Complex, Bandra (E)  
Mumbai 400 051

**Stock Code: CARBORUNIV-EQ**

Dear Sirs,

**Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Rhodium Abrasives GmbH ("RAG") is a wholly owned step-down subsidiary of the Company located in Germany. RAG holds 100% of Rhodium Schleifwerkzeuge Verwaltungsgesellschaft mbH (RSV), Germany. The shares of RAG are held by our wholly owned subsidiary of the Company M/s. CUMI International Limited, Cyprus (CIL).

We have received a communication yesterday regarding the merger of RSV with RAG which has been approved and published in the commercial register in line with the German regulations. As a consequence of this merger, RSV will cease to be the subsidiary of the Company.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13<sup>th</sup> July 2023 is enclosed as Annexure.

Kindly take the above information on record.

Thanking you

Yours faithfully,

**For Carborundum Universal Limited**

**Rekha Surendhiran**  
**Company Secretary**

Encl. a.a.

	<b>Particulars</b>	<b>Information</b>
a.	The amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division of the listed entity during the last financial year	RHODIUS Schleifwerkzeuge Verwaltungsgesellschaft mbH (RSV), Germany does not have any business activity.
b.	Date on which the agreement for sale has been entered into	Not applicable
c.	The expected date of completion of sale /disposal	The Company received a communication on 25 <sup>th</sup> August 2023 indicating that the merger was published in the commercial register on 24 <sup>th</sup> August 2023.
d.	Consideration received from such sale /disposal	Not applicable
e.	Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof	Not applicable.
f.	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length"	Not applicable
g.	whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations.	Not applicable
h.	Additionally, in case of a slump sale, indicative disclosures provided for amalgamation/merger, shall be disclosed by the listed entity with respect to such slump sale.	Not applicable
i.	rationale for amalgamation/ merger	RAG has a subsidiary company in Brazil under the name and style of Rhodius South America Ltda. Owing to regulatory requirements in Brazil, Rhodius Schleifwerkzeuge Verwaltungsgesellschaft mbH (RSV) held 1% of Rhodius South America (RSA). RSV does not have any other business activity other than the investment in RSA. Considering the change in the regulations in Brazil which now permits 100% shareholding to vest with a single shareholder, the merger of RSV with RAG was undertaken to simplify the corporate structure.

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