

11th November 2022

To

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

Stock Code: 513375

National Stock Exchange of India Ltd.
Plot No. C/1, G Block
Bandra-Kurla Complex, Bandra (E)
Mumbai 400 051

Stock Code: CARBORUNIV-EQ

Dear Sir,

Sub: Disclosure under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to the Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the half-yearly disclosure of Related Party Transactions for the half year ended 30th September 2022 in the prescribed format.

This is for your information and records.

Thanking you,

Yours faithfully

For Carborundum Universal Limited

Rekha Surendhiran
Company Secretary

Encl.: a/a

Related party transactions

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 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						
									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)			
Sr No.	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary																			
1	Carborundum Universal Limited	CJMI America Inc.	Wholly owned Subsidiary	Sale of goods or services		465.00	Sale of goods or services	409.63	265.02													
2	Carborundum Universal Limited	Net Access India Limited	Wholly owned Subsidiary	Sale of goods or services		1.00	Sale of goods or services	0.73	0.15													
3	Carborundum Universal Limited	Sterling Abrasives Limited	Subsidiary	Sale of goods or services		172.50	Sale of goods or services	143.55	52.85													
4	Carborundum Universal Limited	Southern Energy Development Corporation Limited	Subsidiary	Sale of goods or services		2.00	Sale of goods or services	0.34	0.22													
5	Carborundum Universal Limited	CJMI (Australia) Pty Ltd.	Subsidiary	Sale of goods or services		357.00	Sale of goods or services	260.79	40.97													
6	Carborundum Universal Limited	CJMI Middle east FZE	Wholly owned Subsidiary	Sale of goods or services		65.00	Sale of goods or services	32.73	40.68													
7	Carborundum Universal Limited	CJMI Abrasives & Ceramics Company Ltd.	Wholly owned Subsidiary	Sale of goods or services		20.00	Sale of goods or services	0.06	48.88	52.65												
8	Carborundum Universal Limited	Volzhsky Abrasive Works	Subsidiary	Sale of goods or services		38.00	Sale of goods or services	35.03	30.59	44.49												
9	Carborundum Universal Limited	Pluss Advanced Technologies Limited	Subsidiary	Sale of goods or services		10.00	Sale of goods or services	0.06	0.00	0.00												
10	Carborundum Universal Limited	CJMI AWUKO Abrasives GmbH	Wholly owned Subsidiary	Sale of goods or services		89.48	Sale of goods or services	81.35	107.67													
11	Carborundum Universal Limited	RHODIUS Abrasives GmbH	Wholly owned Subsidiary	Sale of goods or services		100.00	Sale of goods or services	47.89	13.57													
12	Carborundum Universal Limited	Murugappa Morgan Thermal Ceramics Limited	Joint Venture	Sale of goods or services		17.50	Sale of goods or services	12.36	8.62													
13	Carborundum Universal Limited	Ciria India Limited	Joint Venture	Sale of goods or services		50.10	Sale of goods or services	14.85	11.83	1.43												
14	Carborundum Universal Limited	Wendt (India) Limited	Associate	Sale of goods or services		22.50	Sale of goods or services	16.97	14.38													
15	Carborundum Universal Limited	Wendt Grinding Technologies Limited	Subsidiary of Associate	Sale of goods or services		60.00	Sale of goods or services	49.08	14.57													



16	Carborundum Universal Limited	Lakshmi Machine Works Limited	Company in which director is interested	Sale of goods or services	20.00	Sale of goods or services	6.07	39.91	1.19				
17	Carborundum Universal Limited	New Ambadi Estates Private Limited	Company in which director is interested	Sale of goods or services	2.50	Sale of goods or services	0.02	0.00	0.00				
18	Carborundum Universal Limited	CUMI America Inc.	Wholly owned Subsidiary	Purchase of goods or services	9.97	Purchase of goods or services	0.00	0.87	0.36				
19	Carborundum Universal Limited	Sterling Abrasives Limited	Subsidiary	Purchase of goods or services	331.59	Purchase of goods or services	108.41	0.16	51.09				
20	Carborundum Universal Limited	Foskor Zirconia (pty) Ltd.	Subsidiary	Purchase of goods or services	77.80	Purchase of goods or services	12.20	0.22	0.00				
21	Carborundum Universal Limited	CUMI Abrasives & Ceramics Company Ltd.	Wholly owned Subsidiary	Purchase of goods or services	354.52	Purchase of goods or services	272.74	120.74	192.65				
22	Carborundum Universal Limited	Volzsky Abrasive Works	Subsidiary	Purchase of goods or services	19.98	Purchase of goods or services	0.02	0.00	0.00				
23	Carborundum Universal Limited	Pluss Advanced Technologies Limited	Subsidiary	Purchase of goods or services	40.74	Purchase of goods or services	9.26	1.07	4.04				
24	Carborundum Universal Limited	Murugappa Morgan Thermal Ceramics Limited	Joint Venture	Purchase of goods or services	35.77	Purchase of goods or services	14.23	3.77	8.44				
25	Carborundum Universal Limited	Wendt (India) Limited	Associate	Purchase of goods or services	8.24	Purchase of goods or services	1.76	0.00	2.08				
26	Carborundum Universal Limited	Ciria India Limited	Joint Venture	Purchase of goods or services	15.08	Purchase of goods or services	4.92	0.00	0.00				
27	Carborundum Universal Limited	Wendt Grinding Technologies Limited	Subsidiary of Associate	Purchase of goods or services	5.00	Dividend received	5.00	0.00	0.00				
28	Carborundum Universal Limited	Net Access India Limited	Wholly owned Subsidiary	Dividend received	18.36	Dividend received	18.36	0.00	0.00				
29	Carborundum Universal Limited	Sterling Abrasives Limited	Subsidiary	Dividend received	69.27	Dividend received	69.27	0.00	0.00				
30	Carborundum Universal Limited	CUMI (Australia) Pty Ltd.	Subsidiary	Dividend received	6.00	Dividend received	6.00	0.00	0.00				
31	Carborundum Universal Limited	Ciria India Limited	Joint Venture	Dividend received	33.75	Dividend received	33.75	0.00	0.00				
32	Carborundum Universal Limited	Wendt (India) Limited	Associate	Dividend received	3.00	Royalty income	1.82	0.00	0.00				
33	Carborundum Universal Limited	CUMI (Australia) Pty Ltd.	Subsidiary	Any other transaction	200.00	Purchase of power	102.89	18.29	17.18				
34	Carborundum Universal Limited	Southern Energy Development Corporation Limited	Subsidiary	Any other transaction	Expenditure on Other services	Expenditure on Other services							
35	Carborundum Universal Limited	Net Access India Limited	Wholly owned Subsidiary	Any other transaction	22.50	Other services	11.23	1.73	4.30				
36	Carborundum Universal Limited	Parry Enterprises India Limited	Other related party - Promoter Group	Any other transaction	37.50	Other services	12.13	2.54	1.67				



	Carborundum Universal Limited	Murugappa Water Technology and Solutions Private Limited	Company in which director is interested	Any other transaction	Expenditure on Other services	10.00	0.49	2.02	2.05											
37	Carborundum Universal Limited	Wendt (India) Limited	Associate	Any other transaction	Rental expenses	3.00	2.24	0.00	0.00											
38	Carborundum Universal Limited	Murugappa & Sons	Partnership firm in which director is a partner	Any other transaction	Rental expenses	0.50	0.00	0.00	0.00											
39	Carborundum Universal Limited	Net Access India Limited	Wholly owned Subsidiary	Purchase of fixed assets	Purchase of fixed assets	10.00	0.14	0.00	0.00											
40	Carborundum Universal Limited	Murugappa Morgan Thermal Ceramics Limited	Joint Venture	Purchase of fixed assets	Purchase of fixed assets	5.00	3.68	0.00	0.00											
41	Carborundum Universal Limited	Wendt (India) Limited	Associate	Purchase of fixed assets	Purchase of fixed assets	30.00	22.23	0.00	0.00											
42	Carborundum Universal Limited	Carborundum Universal Employees Provident fund	Other related party - Retiral Fund	Any other transaction	Contribution to Provident Fund	100.00	78.04	12.43	13.50											
43	Carborundum Universal Limited	CUMI America Inc.	Wholly owned Subsidiary	Any other transaction	Guarantees given	235.65	196.38	189.53	196.38											
44	Carborundum Universal Limited	Foskor Zirconia (pty) Ltd.	Subsidiary	Any other transaction	Guarantees given	240.51	240.51	259.50	240.51											
45	Carborundum Universal Limited	Ciria India Limited	Joint Venture	Any other transaction	Guarantees given	90.00	90.00	90.00	90.00											
46	Carborundum Universal Limited	RHODIUS Abrasives GmbH	Wholly owned Subsidiary	Any other transaction	Guarantees given		0.00	4656.30	0.00											
47	Carborundum Universal Limited	N Ananthasheshan	Managing Director	Remuneration	Remuneration		13.57	0.00	0.00											
48	Carborundum Universal Limited	Sridharan Rangarajan	Executive Director	Remuneration	Remuneration		13.76	0.00	0.00											
49	Carborundum Universal Limited	P. Padmanabhan	Chief Financial officer	Remuneration	Remuneration		4.15	0.00	0.00											
50	Carborundum Universal Limited	Rekha Surendhiran	Company Secretary	Remuneration	Remuneration		4.04	0.00	0.00											
51	Carborundum Universal Limited	Ninad Mukund Gadgil	Other related party - Subsidiary Related parties	Remuneration	Remuneration		10.28	0.00	0.00											
52	Carborundum Universal Limited	Rajendran V G	Other related party - Subsidiary Related parties	Remuneration	Remuneration		6.85	0.00	0.00											
53	Carborundum Universal Limited	Shyam S Rao	Other related party - Subsidiary Related parties	Remuneration	Remuneration		7.01	0.00	0.00											
54	Carborundum Universal Limited	Sivakumaran M V	Other related party - Subsidiary Related parties	Remuneration	Remuneration		5.03	0.00	0.00											
55	Carborundum Universal Limited	Vipin Malik	Other related party - Subsidiary Related parties	Remuneration	Remuneration		3.74	0.00	0.00											
56	Carborundum Universal Limited	Nair Nandkumar P	Other related party - Subsidiary Related parties	Remuneration	Remuneration		3.49	0.00	0.00											
57	Carborundum Universal Limited	M M Murugappan	Director	Any other transaction	Sitting fees		0.26	0.00	0.00											
58	Carborundum Universal Limited	Sanjay Jayavarthanavelu	Director	Any other transaction	Sitting fees		0.44	0.00	0.00											
59	Carborundum Universal Limited	Aroon Raman	Director	Any other transaction	Sitting fees		0.50	0.00	0.00											
60	Carborundum Universal Limited																			



101	Carborundum Universal Limited	VATSALA SRINIVASAN jointly with RANGARAJAN SRINIVASAN	Other related party - Subsidiary Related parties	Dividend paid	0.00	0.00	0.00												
102	Carborundum Universal Limited	M A M ARUNACHALAM As a legal rep. of M A Murugappan HUF	Promoter and Promoter Group	Dividend paid	0.18	0.00	0.00												
103	Carborundum Universal Limited	M M MURUGAPPAN As a legal rep. of M M Muthiah HUF	Promoter and Promoter Group	Dividend paid	0.67	0.00	0.00												
104	Carborundum Universal Limited	M M MURUGAPPAN Karta of M M Murugappan HUF	Promoter and Promoter Group	Dividend paid	0.03	0.00	0.00												
105	Carborundum Universal Limited	UMAYAL.R.	Promoter and Promoter Group	Dividend paid	1.96	0.00	0.00												
106	Carborundum Universal Limited	A VENKATACHALAM Karta of HUF	Promoter and Promoter Group	Dividend paid	0.00	0.00	0.00												
107	Carborundum Universal Limited	VALLI ANNAMALAI	Promoter and Promoter Group	Dividend paid	0.27	0.00	0.00												
108	Carborundum Universal Limited	VELLACHI MURUGAPPAN	Promoter and Promoter Group	Dividend paid	1.71	0.00	0.00												
109	Carborundum Universal Limited	M A M ARUNACHALAM Trustee of Arun Murugappan Children Trust AOP	Promoter and Promoter Group	Dividend paid	0.69	0.00	0.00												
110	Carborundum Universal Limited	ARUN ALAGAPPAN Trustee of M A Alagappan Grandchildren Trust AOP	Promoter and Promoter Group	Dividend paid	0.69	0.00	0.00												
111	Carborundum Universal Limited	M A M ARUNACHALAM	Promoter and Promoter Group	Dividend paid	2.02	0.00	0.00												
112	Carborundum Universal Limited	ARUN ALAGAPPAN	Promoter and Promoter Group	Dividend paid	0.94	0.00	0.00												
113	Carborundum Universal Limited	M A ALAGAPPAN	Promoter and Promoter Group	Dividend paid	1.57	0.00	0.00												
114	Carborundum Universal Limited	LAKSHMI CHOCKA LINGAM	Promoter and Promoter Group	Dividend paid	0.82	0.00	0.00												
115	Carborundum Universal Limited	A VELLAYAN	Promoter and Promoter Group	Dividend paid	0.61	0.00	0.00												
116	Carborundum Universal Limited	LALITHA VELLAYAN	Promoter and Promoter Group	Dividend paid	0.23	0.00	0.00												
117	Carborundum Universal Limited	MEYYAMMAL VENKATACHALAM	Promoter and Promoter Group	Dividend paid	0.20	0.00	0.00												
118	Carborundum Universal Limited	M A ALAGAPPAN Karta of M A ALAGAPPAN HUF	Promoter and Promoter Group	Dividend paid	0.38	0.00	0.00												
119	Carborundum Universal Limited	ARUNACHALAM Karta of M V Murugappan HUF	Promoter and Promoter Group	Dividend paid	0.43	0.00	0.00												
120	Carborundum Universal Limited	M M MURUGAPPAN	Promoter and Promoter Group	Dividend paid	0.68	0.00	0.00												

159	Carborundum Universal Limited	M V SUBBIAH, trustee of Saraswathi Trust	Promoter and Promoter Group	Dividend paid		0.78	0.00	0.00	0.00										
160	Carborundum Universal Limited	M V SUBBIAH, trustee of Shambho Trust	Promoter and Promoter Group	Dividend paid		1.51	0.00	0.00	0.00										
161	Carborundum Universal Limited	M A MURUGAPPAN HOLDINGS LLP	Promoter and Promoter Group	Dividend paid		0.47	0.00	0.00	0.00										
162	Carborundum Universal Limited	VALLIAMMAI MURUGAPPAN	Promoter and Promoter Group	Dividend paid		0.10	0.00	0.00	0.00										
163	Carborundum Universal Limited	VALLI ARUNACHALAM	Promoter and Promoter Group	Dividend paid		1.84	0.00	0.00	0.00										
164	Carborundum Universal Limited	Betsy Mary Brinda	Company Secretary of subsidiary	Remuneration		0.42	0.00	0.00	0.00										
165	Carborundum Universal Limited	AMM Foundation	Promoter and Promoter Group	Any other transaction	Rental expenses and Others	0.16	0.00	0.01	0.01										
166	CUMI (Australia) Pty Ltd.	Wendt (India) Limited	Associate of Holding company	Purchase of goods or services		0.03	0.01	0.00	0.00										
167	CUMI Abrasives & Ceramics Company Ltd.	Wendt (India) Limited	Associate of Holding company	Sale of goods or services		3.77	1.47	3.51	0.00										
168	CUMI Abrasives & Ceramics Company Ltd.	CUMI Middle east FZE	Fellow subsidiary	Sale of goods or services		0.28	0.00	0.00	0.00										
169	CUMI Abrasives & Ceramics Company Ltd.	Wendt Grinding Technologies Limited	Associate of Holding company	Sale of goods or services		2.18	0.00	0.00	0.00										
170	CUMI Abrasives & Ceramics Company Ltd.	Wendt (India) Limited	Associate of Holding company	Purchase of goods or services		2.50	1.22	2.23	2.23										
171	CUMI America Inc.	CUMI (Australia) Pty Ltd.	Fellow subsidiary	Sale of goods or services		0.02	0.00	0.00	0.00										
172	CUMI America Inc.	Wendt (India) Limited	Associate of Holding company	Purchase of goods or services		15.79	1.61	5.01	5.01										
173	CUMI AWUKO Abrasives GmbH	RHODIUS Abrasives GmbH	Fellow subsidiary	Sale of goods or services		4.86	0.00	0.80	0.80										
174	Abrasives GmbH	Robert Wehowsky	Managing Director	Remuneration		1.94	0.00	0.00	0.00										
175	CUMI International Limited	CUMI AWUKO Abrasives GmbH	Fellow subsidiary	Loan		145.76	0.00	319.80	319.80										
176	CUMI International Limited	CUMI AWUKO Abrasives GmbH	Fellow subsidiary	Interest received		4.61	0.00	4.87	4.87										
177	CUMI International Limited	CUMI AWUKO Abrasives GmbH	Fellow subsidiary	Investment		161.96	0.00	0.00	0.00										
178	CUMI Middle east FZE	Wendt (India) Limited	Associate of Holding company	Purchase of goods or services		0.02	0.02	0.02	0.02										
179	Foskor Ltd.	Foskor (Pty) Limited	Other Investor	Sale of goods or services		81.77	0.00	45.11	45.11										
180	Foskor Zirconia (pty) Ltd.	Foskor (Pty) Limited	Other Investor	Any other transaction	Electricity charges	116.52	566.50	465.32	465.32										



