

December 02, 2025

To,

BSE Limited

Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

BSE Scrip Code: 543413

National Stock Exchange of India Limited

The Listing Department
Exchange Plaza, Plot No. C/1, G Block,
Bandra – Kurla Complex, Bandra (East)
Mumbai – 400 051

NSE SYMBOL: TEGA

Sub: Submission of Certificate from Statutory Auditor in terms of Regulation 169(5) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (“SEBI ICDR Regulations”)

Dear Sir/Madam,

Pursuant to Regulation 169(5) of the SEBI ICDR Regulations 2018, please find enclosed herewith a certificate issued by M/s Walker Chandiok & Co LLP, Chartered Accountants (Firm Registration No: 001076N/N500013) Statutory Auditors of the Company, certifying that Tega Industries Limited (“Issuer” or “Company”) is in compliance with Regulation 169(4) of the SEBI ICDR Regulations 2018 and the relevant documents thereof are maintained by the Issuer as on the date of the certificate.

This disclosure will also be hosted on the Company’s website viz. www.tegaindustries.com.

Kindly take this intimation on your record.

Thanking You,

Yours faithfully,

For **Tega Industries Limited**

Manjuree Rai

Company Secretary & Compliance Officer

Membership No. A12858

Encl: as stated above

Tega Industries Limited

Registered Office: Godrej Waterside, Tower-II, Office No 807, 8th Floor, Block DP-5, Salt Lake Sector V, Bidhannagar, Kolkata, West Bengal 700 091
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An ISO 9001 : 2015 Company
CIN : L25199WB1976PLC030532

Walker Chandiok & Co LLP

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Plot No 4, Street No 13,
EM Block, Sector V,
Bidhannagar,
Kolkata - 700 091
West Bengal, India

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To,
The Board of Directors
Tega Industries Limited,
Office No. 807, 8th Floor, Block DP-5,
Salt Lake, Sector V, Bidhannagar,
Kolkata: 700091

Independent Auditors' Certificate on preferential issue of equity shares pursuant to the requirement of Regulation 169(5) of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018

1. This certificate is issued in accordance with the terms of our engagement letter dated 25 November 2025 with Tega Industries Limited (the 'Company').
2. The accompanying statement containing details of receipt of consideration towards preferential allotment of 8,592,206 equity shares (the 'equity shares') and confirming compliance with the Regulation 169(4) of Part VI of Chapter V, Preferential Issue, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ('ICDR Regulations') (herein after referred to as 'the Statement') has been prepared by the Company's management for the purpose of submission along with this certificate to National Stock Exchange of India Limited and BSE Limited (the 'Stock Exchanges') pursuant to the requirements of Regulation 169(5) of Part VI of Chapter V of the ICDR Regulations, which we have stamped for identification purposes only.

Management's Responsibility

3. The preparation of the Statement including the preparation and maintenance of proper books of accounts and such other relevant records and documents, is the responsibility of the management of the Company. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that:
 - a) the consideration of equity shares is received from the allottees' bank accounts;
 - b) maintenance of relevant records in relation to (a) above;



- c) compliance with the requirements of the ICDR Regulations, Companies Act, 2013 and other relevant regulatory requirements applicable to the preferential allotment of equity shares; and
- d) for providing all relevant information to the Securities and Exchange Board of India ('SEBI') and Stock Exchanges as required including the requirements of the checklist issued by the Stock Exchanges.

Auditors' Responsibility

5. Pursuant to the requirements of the ICDR Regulations, it is our responsibility to express reasonable assurance in the form of an opinion as to whether the following details, as set forth in the accompanying Statement are in agreement with the underlying books of accounts and other relevant records and documents of the Company as on the date of this certificate –
 - a. The Company has realized the monies from the allottees on or before 24 November 2025 against which the allotment of 8,592,206 equity shares was made on 28 November 2025, and there is no circulation of funds or mere passing of book entries in this regard.
 - b. Consideration of equity shares has been received from the allottees' bank accounts and relevant documents thereof are maintained by the Company as on the date of this certificate.
6. We conducted our examination of the Statement for the purpose of this certificate in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) ('Guidance note') issued by the Institute of Chartered Accountants of India ('ICAI'). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements issued by ICAI.
8. A reasonable assurance engagement involves performing procedures to obtain sufficient appropriate evidence on the reporting criteria mentioned in paragraph 5 above. The procedures selected depend on the auditor's judgment, including the assessment of the risk associated with the matters mentioned in paragraph 5 above.
9. We have performed the following procedures in relation to the accompanying Statement;
 - a. Obtained and read the certified copy of the resolution passed at the meeting of the Board of Directors held on 18 September 2025 and 26 September 2025 in respect of preferential issue of equity shares to certain investors on private placement basis;
 - b. Obtained and read the certified copy of the resolution passed by the members in the Extra-Ordinary General Meeting on 10 October 2025 in respect of preferential issue of equity shares to certain investors on private placement basis;
 - c. Obtained and read the certified copy of the scrutinizer's report and declaration of result of e-voting for the Extraordinary General Meeting of the Company dated 13 October 2025;
 - d. Obtained and read the certified copy of the resolution passed at the meeting of the Board of Directors held on 28 November 2025 in respect of approval for allotment of equity shares on preferential basis through private placement;
 - e. Obtained the details of allotment of equity shares on preferential basis including details of allottees from the management. Also obtained details of the number of equity shares to be allotted and post issued shareholding structure of the allottees;
 - f. Obtained the copy of Permanent Account Number (PAN) of the allottees from the management;
 - g. Obtained the copy of PAS-3, PAS-4 and PAS-5 for preferential allotment of equity shares;



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- h. Obtained the copy of bank account of the Company, remittance advice and confirmed that the consideration has been received from the allottees' bank accounts. Further, we have only relied on the information obtained from the management in this regard, and have not performed any independent confirmation procedures;
- i. Verified that the consideration received is kept in the separate bank account maintained with the Company;
- j. Conducted relevant enquiries with management and obtained necessary representations from the management of the Company;

Opinion

- 10. Based on the procedure performed as per the paragraph 9 above, evidences obtained and the information and explanations provided to us, along with the representations provided by the management, in our opinion, the following details, as stated in the accompanying Statement are in agreement with the underlying books of accounts and other relevant records and documents of the Company as on the date of this certificate:
 - a. The Company has realized the monies from the allottees on or before 24 November 2025 against which the allotment of 8,592,206 equity shares was made on 28 November 2025, and there is no circulation of funds or mere passing of book entries in this regard.
 - b. Consideration of equity shares has been received from the allottees' bank accounts and relevant documents thereof are maintained by the Company as on the date of this certificate.

Restriction on distribution or use

- 11. Our work was performed solely to assist you in meeting your responsibilities in relation to compliance with Regulation 169(5) of Part VI of Chapter V of the ICDR Regulations. Our obligations in respect of this certificate are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have as statutory auditors of the Company or otherwise. Nothing in this certificate, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as statutory auditors of the Company.
- 12. This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with the requirements the Regulation 169(5) of Part VI of Chapter V of the ICDR Regulations, which inter alia, requires the Company to submit this certificate along with the accompanying Statement to the Stock Exchanges in connection with the preferential issue of equity shares, and therefore should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For **Walker Chandiok & Co LLP**
Chartered Accountants
Firm Registration No. 001076N/N500013



Anamitra Das
Partner
Membership No. 062191
UDIN: 25062191BMMMQL3406



Place: Gurugram
Date: 01 December 2025

Statement containing details of receipt of consideration towards preferential allotment of 85,92,206 equity shares (the 'equity shares') and confirming compliance with the Regulation 169(4) of Chapter V, Preferential Issue, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ('ICDR Regulations')

Sl. No.	Allottee	Amount received at the time of allotment of equity shares (Rs.)	Date of receipt in bank	Number of equity shares allotted	Price of each equity share (Rs.)	PAN of the allottees
1	NIHAL FISCAL SERVICES PRIVATE LIMITED	43,99,98,034	19.11.2025	2,20,661	1,994	AAACN8463B
2	MEHUL MOHANKA	29,99,99,294	19.11.2025	1,50,451	1,994	AFDPM0572R
3	MADAN MOHAN MOHANKA	29,99,99,294	19.11.2025	1,50,451	1,994	ABLPM7436J
4	MANJU MOHANKA	19,99,98,200	19.11.2025	1,00,300	1,994	AEOPM9853P
5	ARVAN MOHANKA FAMILY TRUST	4,99,99,550	19.11.2025	25,075	1,994	AAITA6910D
6	AMAYRA MOHANKA FAMILY TRUST	4,99,99,550	19.11.2025	25,075	1,994	AAITA6886C
7	MANISH MOHANKA BENEFIT TRUST	19,99,98,200	18.11.2025	1,00,300	1,994	AAITM0375J
8	TATA MUTUAL FUND*	4,99,99,98,868	19.11.2025	25,07,522	1,994	AAATT0570A
9	BANDHAN MUTUAL FUND*	29,99,97,300	20.11.2025	1,50,450	1,994	AAETS9556K
10	TATA AIA LIFE INSURANCE COMPANY LIMITED*	1,99,99,99,946	20.11.2025	10,03,009	1,994	AABCT3784C
11	ICICI PRUDENTIAL MUTUAL FUND*	1,49,99,98,464	20.11.2025	7,52,256	1,994	AAAAI0038F
12	TATA AIG GENERAL INSURANCE CO LTD.	99,99,98,976	20.11.2025	5,01,504	1,994	AABCT3518Q
13	MUKUL MAHAVIR AGRAWAL	99,99,98,976	18.11.2025	5,01,504	1,994	AAFP44859G
14	GENESIS ADVERTISING PRIVATE LIMITED	99,99,98,976	20.11.2025	5,01,504	1,994	AABCG0780D
15	MAHINDRA MANULIFE MUTUAL FUND*	64,99,98,138	21.11.2025	3,25,977	1,994	AAETM4106F
16	COHESION MK BEST IDEAS SUB-TRUST	59,99,98,588	18.11.2025	3,00,902	1,994	AACTC7026Q

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Sl. No.	Allottee	Amount received at the time of allotment of equity shares (Rs.)	Date of receipt in bank	Number of equity shares allotted	Price of each equity share (Rs.)	PAN of the allottees
17	TURNAROUND OPPORTUNITIES FUND	18,00,00,374	18.11.2025	90,271	1,994	AAETT0132C
18	360 ONE HIGH GROWTH COMPANIES FUND	9,99,99,100	18.11.2025	50,150	1,994	AABTI2240K
19	HIGH CONVICTION FUND - SERIES 1	12,00,00,914	18.11.2025	60,181	1,994	AACTH1260R
20	360 ONE EQUITY OPPORTUNITY FUND	9,99,99,100	18.11.2025	50,150	1,994	AACTI0699H
21	ITI MUTUAL FUND*	19,74,00,018	21.11.2025	98,997	1,994	AABTI5907R
22	ANJANA PROJECTS PRIVATE LIMITED	39,99,98,394	19.11.2025	2,00,601	1,994	AAECA4280H
23	VIKASH SOMANI	29,99,99,294	19.11.2025	1,50,451	1,994	ATLPS8405M
24	RATNABALI EQUITY PRIVATE LIMITED	24,99,99,744	19.11.2025	1,25,376	1,994	AABCN0494K
25	SUSHMA ANAND JAIN	19,99,98,200	20.11.2025	1,00,300	1,994	AABPJ1891K
26	SURESH KUMAR SOMANI	13,49,99,782	19.11.2025	67,703	1,994	ALLPS7238J
27	RATNABALI INVESTMENT PRIVATE LIMITED	12,49,99,872	19.11.2025	62,688	1,994	AADCR8417N
28	JAISHREE SOMANI	11,99,98,920	19.11.2025	60,180	1,994	AKOPS6741G
29	ERISKA INVESTMENT FUND LIMITED	9,99,99,100	18.11.2025	50,150	1,994	AACCE7601G
30	NEXOME CAPITAL MARKETS LIMITED	4,99,99,550	19.11.2025	25,075	1,994	AAECS4139D
31	DIVYA SOMANI	4,49,98,598	19.11.2025	22,567	1,994	HDLPS3547B
32	DALJIT SINGH SAHNEY	2,99,10,000	19.11.2025	15,000	1,994	ALSPS9224P
33	NAMITA SOMANI	2,49,98,778	19.11.2025	12,537	1,994	AAUPS1437K
34	SAKHI SINGHI	1,99,99,820	19.11.2025	10,030	1,994	FMTPS4873P
35	ABHINAV CHANDAK	99,99,910	19.11.2025	5,015	1,994	AHMPC7607A
36	NAMEETA REDHU MOHANKA	99,99,910	19.11.2025	5,015	1,994	AFFPR4229E
37	SHARAD KUMAR KHAITAN	49,98,958	18.11.2025	2,507	1,994	AGCPK9237F

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Sl. No.	Allottee	Amount received at the time of allotment of equity shares (Rs.)	Date of receipt in bank	Number of equity shares allotted	Price of each equity share (Rs.)	PAN of the allottees
38	MADHU DUBHASHI	9,98,994	24.11.2025	501	1,994	ABMPD2659P
39	ANAND SEN	29,98,976	17.11.2025	1,504	1,994	AIRPS9920Q
40	ASHWANI MAHESHWARI	24,98,482	18.11.2025	1,253	1,994	ABXPM1656L
41	SANJEEV KUMAR MISHRA	19,99,982	20.11.2025	1,003	1,994	AREPM9751D
42	KRISHANU DAS	19,99,982	18.11.2025	1,003	1,994	AFVPD5767P
43	MANJUREE RAI	14,99,488	20.11.2025	752	1,994	ACUPJ4213E
44	TRISHA JAIN	9,98,994	19.11.2025	501	1,994	AHTPJ4183D
45	SHIRAJ CHAKRABORTY	9,98,994	20.11.2025	501	1,994	ADCPC3516C
46	TAPANJYOTI GOSWAMI	9,98,994	19.11.2025	501	1,994	AFHPG1041D
47	HIMANSHU RAIJADA	7,99,594	21.11.2025	401	1,994	AWPPR0160H
48	MALVIKA SINGH	6,99,894	20.11.2025	351	1,994	GHPPS0093R
49	SOURAV SEN	4,98,500	20.11.2025	250	1,994	AKXPS3265J
50	RAKTIM ADHIKARI	4,98,500	19.11.2025	250	1,994	ALBPA4444J
51	KARTICK SAHA	2,99,100	19.11.2025	150	1,994	AJBPS5935L
52	SAURAV ROY	2,49,250	19.11.2025	125	1,994	AFZPR1596N
53	SATHISH BABU E	1,99,400	19.11.2025	100	1,994	GUFPS1490R
54	NAGARAJ G	1,99,400	20.11.2025	100	1,994	AOLPN4151N
55	PINTU KUMAR HALDER	1,49,550	18.11.2025	75	1,994	AFIPH4187E
56	SANTANU DASMAHAPATRA	1,99,400	20.11.2025	100	1,994	AIRPD4536F
57	ABHISHEK	1,99,400	20.11.2025	100	1,994	AJMPA0308G

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Sl. No.	Allottee	Amount received at the time of allotment of equity shares (Rs.)	Date of receipt in bank	Number of equity shares allotted	Price of each equity share (Rs.)	PAN of the allottees
58	KRISHNA PAL SINGH	1,99,400	19.11.2025	100	1,994	AWUPS4688N
59	SUMEET SOURAV PAHI	1,99,400	19.11.2025	100	1,994	CIIPP7569P
60	BASANTA PRAVAT SAHA	1,99,400	20.11.2025	100	1,994	BBYPS4475H
61	PRALAY DUTTA	1,99,400	19.11.2025	100	1,994	AOKPD0708G
62	ANIRUDDHA CHATTARAJ	1,49,550	20.11.2025	75	1,994	ALAPC1453A
63	BIKASH KUMAR SHAW	1,49,550	20.11.2025	75	1,994	CAYPS7340M
64	BISWA KUMAR ACHARJEE	99,700	19.11.2025	50	1,994	AHRPA7132R
65	ASHOK KUMAR MISHRA	99,700	17.11.2025	50	1,994	AIWPM5800A
66	SANDIP GIRI	99,700	19.11.2025	50	1,994	AHPPG7525C
67	MRINAL KANTI ROY	99,700	20.11.2025	50	1,994	AYDPR7787E
68	KOUSHIK KARANJAI	99,700	19.11.2025	50	1,994	APMPK0578E
Grand Total		17,13,28,58,764		85,92,206		

* Invested through various Schemes.

In this regard and on behalf of Board of Directors of the Company, we confirm the following:

1. The Company has made an issue and allotment of equity shares to the allottees mentioned in above table in terms of the special resolution passed at the meeting of members on 10 October 2025.
2. We confirm that the aforesaid consideration has been received from the aforesaid allottees' bank accounts, at the time of issue of equity shares, and the relevant documents in this respect thereof has been maintained by the Company and there is no circulation of funds or mere passing of book entries in this regard. We further confirm that allotment money has been deposited in separate bank account maintained with the Company as required under section 42 (6) of Companies Act, 2013.

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3. We further confirm that Company is in compliance with the requirements of Companies Act, 2013, Chapter V of SEBI (ICDR) Regulations, 2018 including sub-regulations (4) and (5) of Regulation 169 of SEBI (ICDR) Regulations, 2018, sub-section (6) of Section 42 of the Companies Act 2013 and Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014, and relevant documents, including records regarding subscription money received from bank account of the allottee, are maintained by the Company.

For Tega Industries Limited



Mehul Mohanka

Managing Director

DIN: 00052134

Place: Kolkata

Date: 01 December 2025



Tega Industries Limited

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