

October 16, 2026

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, 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 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 Digitally signed by Manjuree Rai
Date: 2026.10.16 18:02:43 +05'30'

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
Tel: +91 33 4093 9000 | Fax: +91 33 4093 9075 | www.tegaindustries.com



An ISO 9001 : 2015 Company
CIN : L25199WB1976PLC030532

Walker Chandiok & Co LLP

Unit 1603 & 1604, EcoCentre,
Plot No 4, Street No 13,
EM Block, Sector V,
Bidhannagar,
Kolkata - 700 091
West Bengal, India

T +91 33 4444 9320

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 12 October 2026 with Tega Industries Limited (the 'Company').
2. The accompanying statement containing details of receipt of consideration towards preferential allotment of 478,435 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 and initialed 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 allottee's 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 allotment money aggregating to Rs. 95,39,99,390 from the allottee on 14 October 2026 against the allotment of 478,435 equity shares made on 15 October 2026, and there is no circulation of funds or mere passing of book entries in this regard.
 - b. Consideration of equity shares, paid in cash, has been received from the allottee's bank account 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 22 August 2026 in respect of preferential issue of equity shares to certain investors on private placement basis;
 - b. Obtained and read the certified copy of the special resolution passed by the shareholders through postal ballot effective dated 21 September 2026 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 dated 22 September 2026 and declaration of results of postal ballot through remote e-voting dated 23 September 2026;
 - d. Obtained and read the certified copy of the resolution passed at the meeting of the Board of Directors held on 15 October 2026 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 issue 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;



- h. Obtained the copy of bank account of the Company and confirmed that the consideration has been received from the allottee's bank account. 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 Standard Chartered Bank, New Alipore Branch, Kolkata;
- j. Conducted relevant enquiries with management and obtained necessary representations from the management of the Company;

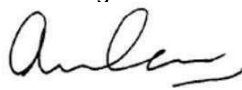
Opinion

- 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 allotment money aggregating to Rs. 95,39,99,390 from the allottee on 14 October 2026 against the allotment of 478,435 equity shares made on 15 October 2026, and there is no circulation of funds or mere passing of book entries in this regard.
 - b. Consideration of equity shares, paid in cash, has been received from the allottee's bank account 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 of 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 Chandio & Co LLP**
Chartered Accountants
Firm Registration No. 001076N/N500013



Anamitra Das
Partner
Membership No. 062191
UDIN: 26062191XFDCYJ9823



Place: Gurugram
Date: 16 October 2026

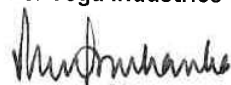
Statement containing details of receipt of consideration towards preferential allotment of 4,78,435 equity shares (the 'equity shares') and confirming compliance with the Regulation 169(4) of Chapter V, Preferential Issue, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ('ICDR Regulations')

Sr. 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	PAN of the allottee
1	AP Jupiter Holdings II, Ltd.	95,39,99,390	14.10.2026	4,78,435	1,994	ABECA2981J
Grand Total		95,39,99,390		4,78,435		

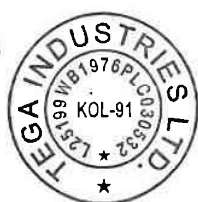
In this regard and on behalf of Board of Directors of the Company, we confirm the following:

- 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 by the members through postal ballot effective dated 21 September 2026.
- We confirm that the aforesaid consideration of Rs. 95,39,99,390/- has been received from the aforesaid allottee's bank account on 14 October 2026, 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 Standard Chartered Bank, New Alipore Branch, Kolkata as required under section 42 (6) of Companies Act, 2013.
- 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: 16 October 2026

Tega Industries Limited

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