August 19, 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: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Postal Ballot Notice

Dear Madam/Sir,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('SEBI Listing Regulations'), please find attached the Postal Ballot Notice ('Notice') dated August 13, 2026, along with the Explanatory Statement, seeking approval of the members of the Company, by way of Special/Ordinary Resolution through remote e-voting process ('e-voting') for the following:

1. To approve Material Related Party Transaction(s) between Commonwealth Steel Company Pty Ltd and PT Commonwealth Steel Indonesia, being step down subsidiaries of Tega Industries Limited.
2. To approve Material Related Party Transaction(s) between Commonwealth Steel Company Pty Ltd and Molycop Singapore Trading Pte. Ltd., being step down subsidiaries of Tega Industries Limited.
3. To approve Material Related Party Transaction(s) between Commonwealth Steel Company Pty Ltd and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited.
4. To approve Material Related Party Transaction(s) between PT Commonwealth Steel Indonesia and Molycop Singapore Trading Pte. Ltd., being step down subsidiaries of Tega Industries Limited.
5. To approve Material Related Party Transaction(s) between Moly-Cop USA LLC and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited.
6. To approve Material Related Party Transaction(s) between Moly-Cop Adesur S.A. and Molycop Singapore Trading Pte. Ltd., being step down subsidiaries of Tega Industries Limited.
7. To approve Material Related Party Transaction(s) between Moly-Cop Adesur S.A. and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited.

8. To approve Material Related Party Transaction(s) Between Moly-Cop Canada and Molycop Singapore Trading Pte. Ltd., being step down subsidiaries of Tega Industries Limited.
9. To approve Material Related Party Transaction(s) between Moly-Cop Canada and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited.
10. To approve Material Related Party Transaction(s) Between Moly-Cop Chile S.A. and Moly-Cop Mexico S.A. de C.V., being step down subsidiaries of Tega Industries Limited.
11. To approve Material Related Party Transaction(s) between Moly-Cop Chile S.A and Santa Ana de Bolueta Grinding Media S.A.U., being step down subsidiaries of Tega Industries Limited.
12. To approve Material Related Party Transaction(s) Moly-Cop Chile S.A. and Molycop Singapore Trading Pte. Ltd., being step down subsidiaries of Tega Industries Limited.
13. To approve Material Related Party Transaction(s) between Moly-Cop Chile S.A. and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited.
14. To approve Material Related Party Transaction(s) between Mexico S.A. DE C.V. and Molycop Singapore Trading Pte. Ltd, being step down subsidiaries of Tega Industries Limited.
15. To approve Material Related Party Transaction(s) between Molycop Mexico S.A. DE C.V. and Grinding Media Inc, being step down subsidiaries of Tega Industries Limited.
16. To approve Material Related Party Transaction(s) between Santa Ana De Bolueta Grinding Media SAU and Molycop Singapore Trading Pte. Ltd, being step down subsidiaries of Tega Industries Limited.
17. To approve Material Related Party Transaction(s) between Molycop Singapore Trading Pte. Ltd. and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited.
18. To approve Material Related Party Transaction(s) between Tega MC SG Investments III Pte. Ltd. and Moly-Cop Mexico S.A. de C.V., being step down subsidiaries of Tega Industries Limited.
19. To approve re-appointment of Mr. Ashwani Maheshwari (DIN: 07341295) as an Independent Director of the Company for a second term of 5 (five) consecutive years.
20. To approve and confirm the creation of pledge or other security interest on the shareholding of Material Subsidiary and Sale, Disposal and Leasing of assets of the Material Subsidiaries of the Company.
21. To approve holding an Office or Place of Profit in a Step-Down Subsidiary Company by Mr. Mehul Mohanka (DIN: 00052134), Managing Director & Group CEO of the Company.

The Company has engaged the services of MUFG Intime India Private Limited (MUFG Intime) (formerly Link Intime India Private Limited), Registrar and Share Transfer Agent (RTA) of the Company as the agency to provide e-voting facility.

The Notice along with the Explanatory Statement is being circulated only through e-mail to those members, whose e-mail addresses are registered with MUFG Intime or Depositories/Depository Participants and whose names appear in the Register of Members or List of Beneficial Owners as on **Friday, August 14, 2026 (“Cut-off date”).**

The remote e-voting will commence on **Thursday, August 20, 2026, at 9:00 a.m. (IST)** and will conclude on **Friday, September 18, 2026, at 5:00 p.m. (IST).**

The Notice will also be hosted on the Company's website viz. www.tegaindustries.com.

Kindly take this intimation on record.

Thanking You,

Yours faithfully,

For **Tega Industries Limited**

Manjuree Rai
Digitally signed by
Manjuree Rai
Date: 2026.08.19
17:20:58 +05'30'

Manjuree Rai
Company Secretary & Compliance Officer
Membership No. A12858

Enclosed: As stated above

TEGA INDUSTRIES LIMITED
CIN: L25199WB1976PLC030532
Registered Office: Godrej Waterside, Tower II, Office No.807, 8th Floor, Block DP-5,
Salt Lake Sector V, Bidhannagar, Kolkata 700 091
Telephone No.: +91-33-4093 9000; Fax No.: +91-33-4093 9075
Email: compliance.officer@tegaindustries.com Website: www.tegaindustries.com

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POSTAL BALLOT NOTICE

(Pursuant to Section 110 of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014, as amended)

Dear Member(s),

NOTICE is hereby given that pursuant to Section 110 read with Section 108, and all other applicable provisions, if any, of the Companies Act, 2013 (the **'Act'**) (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), read with Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014 (the **'Rules'**), Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the **'SEBI Listing Regulations'**) and Secretarial Standards-2 (**'SS-2'**) on General Meetings as issued by the Institute of Company Secretaries of India (ICSI) and other applicable provisions of the Act and the Rules, made thereunder and in accordance with the requirements prescribed in General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, and various subsequent circulars issued in this regard, latest being Circular No. 03/2025 dated September 22, 2025 (collectively the **'MCA Circulars'**), that the Special/Ordinary Resolutions as appended hereto are proposed to be passed by the Members of Tega Industries Limited (the **'Company'**) through Postal Ballot by way of voting through electronic means (**'remote e-voting'**) only.

The detailed Explanatory Statements pursuant to Section 102 read with Section 110 and other applicable provisions, if any, of the Act and Rules made thereunder setting out the material facts concerning the said resolutions and the reasons/ rationale thereof and instructions for remote e-voting are annexed to this Postal Ballot Notice (**'Notice'**) for your consideration and forms part of this Notice.

In compliance with the MCA Circulars, this Notice is being sent only through electronic mode to those members whose e-mail addresses are registered with the Company and/or Registrar and Transfer Agent ('**RTA'**) of the Company – MUFG Intime India Private Limited (Formerly Link Intime India Private Limited) (**'MUFG Intime'**), and/ or Depositories/Depository Participants.

In compliance with the provisions of Sections 108 and 110 of the Act read with the applicable Rules made thereunder, the MCA Circulars and SS-2 and pursuant to Regulation 44 of the SEBI Listing Regulations, the Company is providing remote e-voting facility to its Members, to enable them to cast their votes electronically. The Company has engaged the services of MUFG Intime, RTA as the agency for the purpose of providing remote e-voting facility.

Members are requested to carefully read the instructions indicated in this Notice and record their assent (FOR) or dissent (AGAINST) by following the procedure as stated in the Notes section of this Notice.

The e-voting facility will be available during the following period:

Commencement of e-voting period	**9:00 a.m. (IST) on Thursday, August 20, 2026**
Conclusion of e-voting period	**5:00 p.m. (IST) on Friday, September 18, 2026**
Cut-off date for eligibility to vote	**Friday, August 14, 2026**

The remote e-voting facility will be disabled by MUFG Intime immediately after **5:00 p.m. (IST) on Friday, September 18, 2026**.

The Board of Directors of the Company have appointed Mr. Atul Kumar Labh, Practicing Company Secretary (CP No. 3238 and Membership No. FCS 4848) of M/s A.K. Labh & Co., Company Secretaries as the **"Scrutinizer"** to scrutinize the Postal Ballot through the remote e-voting process in a fair and transparent manner.

The Scrutinizer will submit his report to the Chairman of the Company or to any other person authorized by him in writing who shall countersign the same after completion of scrutiny of the remote e-voting. The result of the remote e-voting along with the Scrutinizer's report will be announced not later than **Tuesday, September 22, 2026.**

The resolutions, if passed by the requisite majority, shall be deemed to have been passed on the last date specified by the Company for remote e-voting, i.e. **Friday, September 18, 2026**. The result along with the Scrutinizer's Report will be placed on the Company's website i.e. www.tegaindustries.com and on the e-voting website of MUFG Intime i.e. https://instavote.linkintime.co.in. The same will simultaneously be communicated to the National Stock Exchange of India Limited ('**NSE**') and BSE Limited ('**BSE**'), on which the shares of the Company are listed and also be displayed at the Registered Office of the Company.

SPECIAL BUSINESS:

Item No. 1: To approve Material Related Party Transaction(s) between Commonwealth Steel Company Pty Ltd and PT Commonwealth Steel Indonesia, being step down subsidiaries of Tega Industries Limited

To consider and, if thought fit, to pass the following resolution as an ***Ordinary Resolution****:*

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), Section 188 of the Companies Act, 2013 ("the Act") as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), the Memorandum and Articles of Association of the Company, the Company's Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to enter into and/or carry out and/or continue contract(s) / arrangement(s) / agreement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transaction(s) taken together or otherwise), as detailed in the explanatory statement, between Commonwealth Steel Company Pty Ltd and PT Commonwealth Steel Indonesia, being step down subsidiaries of Tega Industries Limited ("the Company") and accordingly, related parties of the Company, on such terms and conditions as may be agreed between the related parties for an aggregate value not exceeding INR 416 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that the said contract(s)/arrangement(s)/agreement(s)/transaction(s) shall be carried out at arm's length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects."

Item No. 2: To approve Material Related Party Transaction(s) between Commonwealth Steel Company Pty Ltd and Molycop Singapore Trading Pte. Ltd., being step down subsidiaries of Tega Industries Limited

To consider and, if thought fit, to pass the following resolution as an ***Ordinary Resolution****:*

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure

Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), Section 188 of the Companies Act, 2013 ("the Act") as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), the Memorandum and Articles of Association of the Company, the Company's Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to enter into and/or carry out and/or continue contract(s) / arrangement(s) / agreement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transaction(s) taken together or otherwise), as detailed in the explanatory statement, between Commonwealth Steel Company Pty Ltd and Molycop Singapore Trading Pte. Ltd., being step down subsidiaries of Tega Industries Limited ("the Company") and accordingly, related parties of the Company, on such terms and conditions as may be agreed between the related parties for an aggregate value not exceeding INR 870 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that the said contract(s)/arrangement(s)/agreement(s)/transaction(s) shall be carried out at arm's length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects."

Item No. 3: To approve Material Related Party Transaction(s) between Commonwealth Steel Company Pty Ltd and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited

To consider and, if thought fit, to pass the following resolution as an ***Ordinary Resolution****:*

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), Section 188 of the Companies Act, 2013 ("the Act") as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), the Memorandum and Articles of Association of the Company, the Company's Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to enter into and/or carry out and/or continue contract(s) / arrangement(s) / agreement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transaction(s) taken together or otherwise), as detailed in the explanatory statement, between Commonwealth Steel Company Pty Ltd and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited ("the Company") and accordingly, related parties of the Company, on such terms and conditions as may be agreed between the related parties for an aggregate value not exceeding INR 186 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that the said contract(s)/ arrangement(s)/ agreement(s)/ transaction(s) shall be carried out at arm's length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects."

Item No. 4: To approve Material Related Party Transaction(s) between PT Commonwealth Steel Indonesia and Molycop Singapore Trading Pte. Ltd., being step down subsidiaries of Tega Industries Limited

*To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:*

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), Section 188 of the Companies Act, 2013 ("the Act") as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), the Memorandum and Articles of Association of the Company, the Company's Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to enter into and/or carry out and/or continue contract(s) / arrangement(s) / agreement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transaction(s) taken together or otherwise), as detailed in the explanatory statement, between PT Commonwealth Steel Indonesia and Molycop Singapore Trading Pte. Ltd., being step down subsidiaries of Tega Industries Limited ("the Company") and accordingly, related parties of the Company, on such terms and conditions as may be agreed between the related parties for an aggregate value not exceeding INR 542 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that the said contract(s)/arrangement(s)/agreement(s)/transaction(s) shall be carried out at arm's length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects."

Item No. 5: To approve Material Related Party Transaction(s) between Moly-Cop USA LLC and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited

*To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:*

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), Section 188 of the Companies Act, 2013 ("the Act") as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), the Memorandum and Articles of Association of the Company, the Company's Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to enter into and/or carry out and/or continue contract(s) / arrangement(s) / agreement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transaction(s) taken together or otherwise), as detailed in the explanatory statement, between Moly-Cop USA LLC and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited ("the Company") and accordingly, related parties of the Company, on such terms and conditions as may be agreed between the related parties for an aggregate value not exceeding INR 345 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that the said contract(s)/arrangement(s)/agreement(s)/transaction(s) shall be carried out at arm's length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects."

Item No. 6: To approve Material Related Party Transaction(s) between Moly-Cop Adesur S.A. and Molycop Singapore Trading Pte. Ltd., being step down subsidiaries of Tega Industries Limited

To consider and, if thought fit, to pass the following resolution as an ***Ordinary Resolution***:

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), Section 188 of the Companies Act, 2013 ("the Act") as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), the Memorandum and Articles of Association of the Company, the Company's Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to enter into and/or carry out and/or continue contract(s) / arrangement(s) / agreement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transaction(s) taken together or otherwise), as detailed in the explanatory statement, between Moly-Cop Adesur S.A. and Molycop Singapore Trading Pte. Ltd., being step down subsidiaries of Tega Industries Limited ("the Company") and accordingly, related parties of the Company, on such terms and conditions as may be agreed between the related parties for an aggregate value not exceeding INR 1,060 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that the said contract(s) /arrangement(s) /agreement(s)/ transaction(s) shall be carried out at arm's length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects."

Item No. 7: To approve Material Related Party Transaction(s) between Moly-Cop Adesur S.A. and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited

*To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:*

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), Section 188 of the Companies Act, 2013 ("the Act") as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), the Memorandum and Articles of Association of the Company, the Company's Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to enter into and/or carry out and/or continue contract(s) / arrangement(s) / agreement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transaction(s) taken together or otherwise), as detailed in the explanatory statement, between Moly-Cop Adesur S.A. and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited ("the Company") and accordingly, related parties of the Company, on such terms and conditions as may be agreed between the related parties for an aggregate value not exceeding INR 267 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that the said contract(s)/arrangement(s)/agreement(s)/transaction(s) shall be carried out at arm's length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects."

Item No. 8: To approve Material Related Party Transaction(s) Between Moly-Cop Canada and Molycop Singapore Trading Pte. Ltd., being step down subsidiaries of Tega Industries Limited

*To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:*

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), Section 188 of the Companies Act, 2013 ("the Act") as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry

Standards”), the Memorandum and Articles of Association of the Company, the Company’s Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to enter into and/or carry out and/or continue contract(s) / arrangement(s) / agreement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transaction(s) taken together or otherwise), as detailed in the explanatory statement, between Moly-Cop Canada and Molycop Singapore Trading Pte. Ltd., being step down subsidiaries of Tega Industries Limited (“the Company”) and accordingly, related parties of the Company, on such terms and conditions as may be agreed between the related parties for an aggregate value not exceeding INR 1,065 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that the said contract(s) /arrangement(s)/ agreement(s)/transaction(s) shall be carried out at arm’s length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects.”

Item No. 9: To approve Material Related Party Transaction(s) between Moly-Cop Canada and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited

*To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:*

“**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“SEBI Listing Regulations”), Section 188 of the Companies Act, 2013 (“the Act”) as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on “Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions” (“RPT Industry Standards”), the Memorandum and Articles of Association of the Company, the Company’s Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to enter into and/or carry out and/or continue contract(s) / arrangement(s) / agreement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transaction(s) taken together or otherwise), as detailed in the explanatory statement, between Moly-Cop Canada and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited (“the Company”) and accordingly, related parties of the Company, on such terms and conditions as may be agreed between the related parties for an aggregate value not exceeding INR 656 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that the said contract(s)/arrangement(s)/agreement(s)/transaction(s) shall be carried out at arm's length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects."

Item No. 10: To approve Material Related Party Transaction(s) Between Moly-Cop Chile S.A. and Moly-Cop Mexico S.A. de C.V., being step down subsidiaries of Tega Industries Limited

*To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:*

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), Section 188 of the Companies Act, 2013 ("the Act") as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), the Memorandum and Articles of Association of the Company, the Company's Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to enter into and/or carry out and/or continue contract(s) / arrangement(s) / agreement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transaction(s) taken together or otherwise), as detailed in the explanatory statement, between Moly-Cop Chile S.A. and Moly-Cop Mexico S.A. de C.V., being step down subsidiaries of Tega Industries Limited ("the Company") and accordingly, related parties of the Company, on such terms and conditions as may be agreed between the related parties for an aggregate value not exceeding INR 755 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that the said contract(s)/ arrangement(s)/ agreement(s)/transaction(s) shall be carried out at arm's length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects."

Item No. 11: To approve Material Related Party Transaction(s) between Moly-Cop Chile S.A and Santa Ana de Bolueta Grinding Media S.A.U., being step down subsidiaries of Tega Industries Limited

To consider and, if thought fit, to pass the following resolution as an ***Ordinary Resolution***:

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), Section 188 of the Companies Act, 2013 ("the Act") as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), the Memorandum and Articles of Association of the Company, the Company's Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to enter into and/or carry out and/or continue contract(s) / arrangement(s) / agreement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transaction(s) taken together or otherwise), as detailed in the explanatory statement, between Moly-Cop Chile S.A and Santa Ana de Bolueta Grinding Media S.A.U., being step down subsidiaries of Tega Industries Limited ("the Company") and accordingly, related parties of the Company, on such terms and conditions as may be agreed between the related parties for an aggregate value not exceeding INR 188 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that the said contract(s)/ arrangement(s)/ agreement(s)/transaction(s) shall be carried out at arm's length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects."

Item No. 12: To approve Material Related Party Transaction(s) Moly-Cop Chile S.A. and Molycop Singapore Trading Pte. Ltd., being step down subsidiaries of Tega Industries Limited

*To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:*

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), Section 188 of the Companies Act, 2013 ("the Act") as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), the Memorandum and Articles of Association of the Company, the Company's Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to enter into and/or carry out and/or continue contract(s) / arrangement(s) / agreement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transaction(s) taken together or otherwise), as detailed in the explanatory statement, between Moly-Cop Chile S.A. and Molycop Singapore Trading Pte. Ltd, being step down subsidiaries of Tega Industries Limited ("the Company") and accordingly, related parties of the Company, on such terms and conditions as may be agreed between the related parties for an aggregate value not exceeding INR 2,639 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that the said contract(s)/ arrangement(s)/ agreement(s)/transaction(s) shall be carried out at arm's length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects."

Item No. 13: To approve Material Related Party Transaction(s) between Moly-Cop Chile S.A. and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited

*To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:*

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), Section 188 of the Companies Act, 2013 ("the Act") as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry

Standards”), the Memorandum and Articles of Association of the Company, the Company’s Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to enter into and/or carry out and/or continue contract(s) / arrangement(s) / agreement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transaction(s) taken together or otherwise), as detailed in the explanatory statement, between Moly-Cop Chile S.A. and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited (“the Company”) and accordingly, related parties of the Company, on such terms and conditions as may be agreed between the related parties for an aggregate value not exceeding INR 468 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that the said contract(s)/arrangement(s)/agreement(s)/transaction(s) shall be carried out at arm’s length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects.”

Item No. 14: To approve Material Related Party Transaction(s) between Mexico S.A. DE C.V. and Molycop Singapore Trading Pte. Ltd, being step down subsidiaries of Tega Industries Limited

To consider and, if thought fit, to pass the following resolution as an ***Ordinary Resolution****:*

“**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“SEBI Listing Regulations”), Section 188 of the Companies Act, 2013 (“the Act”) as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on “Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions” (“RPT Industry Standards”), the Memorandum and Articles of Association of the Company, the Company’s Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to enter into and/or carry out and/or continue contract(s) / arrangement(s) / agreement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transaction(s) taken together or otherwise), as detailed in the explanatory statement, between Mexico S.A. De C.V. and Molycop Singapore Trading Pte. Ltd, being step down subsidiaries of Tega Industries Limited (“the Company”) and accordingly, related parties of the Company, on such terms and conditions as may be agreed between the related parties for an aggregate value not exceeding INR 405 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that the said contract(s)/ arrangement(s)/ agreement(s)/transaction(s) shall be carried out at arm's length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects."

Item No. 15: To approve Material Related Party Transaction(s) between Molycop Mexico S.A. DE C.V. and Grinding Media Inc, being step down subsidiaries of Tega Industries Limited

*To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:*

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), Section 188 of the Companies Act, 2013 ("the Act") as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), the Memorandum and Articles of Association of the Company, the Company's Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to enter into and/or carry out and/or continue contract(s) / arrangement(s) / agreement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transaction(s) taken together or otherwise), as detailed in the explanatory statement, between Molycop Mexico S.A. De C.V. and Grinding Media Inc, being step down subsidiaries of Tega Industries Limited ("the Company") and accordingly, related parties of the Company, on such terms and conditions as may be agreed between the related parties for an aggregate value not exceeding INR 292 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that the said contract(s)/ arrangement(s)/ agreement(s)/transaction(s) shall be carried out at arm's length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects."

Item No. 16: To approve Material Related Party Transaction(s) between Santa Ana De Bolueta Grinding Media SAU and Molycop Singapore Trading Pte. Ltd, being step down subsidiaries of Tega Industries Limited

*To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:*

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), Section 188 of the Companies Act, 2013 ("the Act") as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), the Memorandum and Articles of Association of the Company, the Company's Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to enter into and/or carry out and/or continue contract(s) / arrangement(s) / agreement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transaction(s) taken together or otherwise), as detailed in the explanatory statement, between Santa Ana de Bolueta Grinding Media SAU and Molycop Singapore Trading Pte. Ltd, being step down subsidiaries of Tega Industries Limited ("the Company") and accordingly, related parties of the Company, on such terms and conditions as may be agreed between the related parties for an aggregate value not exceeding INR 244 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that the said contract(s)/arrangement(s)/agreement(s)/transaction(s) shall be carried out at arm's length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects."

Item No. 17: To approve Material Related Party Transaction(s) between Molycop Singapore Trading Pte. Ltd. and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited

*To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:*

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), Section 188 of the Companies Act, 2013 ("the Act") as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), the Memorandum and Articles of Association of the Company, the Company's Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to enter into and/or carry out and/or continue contract(s) / arrangement(s) / agreement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transaction(s) taken together or otherwise), as detailed in the explanatory statement, between Molycop Singapore Trading Pte. Ltd. and Grinding Media Inc., being step down subsidiaries of Tega Industries Limited ("the Company") and accordingly, related parties of the Company, on such terms and conditions as may be agreed between the related parties for an aggregate value not exceeding INR 291 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that the said contract(s)/ arrangement(s)/ agreement(s)/transaction(s) shall be carried out at arm's length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects."

Item No. 18: To approve Material Related Party Transaction(s) between Tega MC SG Investments III Pte. Ltd. and Moly-Cop Mexico S.A. de C.V., being step down subsidiaries of Tega Industries Limited

To consider and, if thought fit, to pass the following resolution as an ***Ordinary Resolution****:*

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), Section 188 of the Companies Act, 2013 ("the Act") as may be applicable, and other applicable provisions of the Act, if any, read with the relevant rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), the Memorandum and Articles of Association of the Company, the Company's Policy on Related Party Transactions, and based on the approval of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded for providing bank guarantee by Tega MC SG Investments III Pte. Ltd. in connection with a credit facility availed by Moly-Cop Mexico S.A. de C.V., as detailed in the explanatory statement, both being step down subsidiaries of Tega Industries Limited ("the Company") and accordingly, related parties of the Company, on such terms and conditions for an aggregate value not exceeding INR 191 crores (or its equivalent amount in USD) for the Financial Year 2026-27, provided that such transaction shall be carried out at arm's length and in the ordinary course of business.

RESOLVED FURTHER THAT the Board, be and is hereby, authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called, to make any material modifications to the terms of such related party transactions, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members and to delegate all or any of the powers or authorities herein conferred to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, or the concerned subsidiary (as the Board of Directors or a duly constituted committee thereof of such subsidiary may determine), to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board and/or the Board of Directors of the respective subsidiaries, in connection with any matter referred to or contemplated in this resolution, be and are hereby, approved, ratified and confirmed in all respects."

Item No. 19: To approve re-appointment of Mr. Ashwani Maheshwari (DIN: 07341295) as an Independent Director of the Company for a second term of 5 (five) consecutive years

To consider and, if thought fit, to pass, the following resolution as a ***Special Resolution****:*

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 (the "Act"), the Companies (Appointment and Qualification of Directors) Rules, 2014 (the "Rules") and Regulation 25 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), based on the recommendation of the Nomination & Remuneration Committee and in accordance with the approval of the Board of Directors, Mr. Ashwani Maheshwari (DIN:

07341295), who was appointed as an Independent Director of Tega Industries Limited (the "Company") for a term of 5 (five) consecutive years upto March 31, 2027, and being eligible to be reappointed for a second term under the relevant provisions of the Act and Rules made thereunder, be and is hereby, re-appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a second term of 5 (five) consecutive years commencing from April 01, 2027 till March 31, 2032.

RESOLVED FURTHER THAT the Board of Directors and/or the Company Secretary, be and are hereby, authorised to do all such acts, deeds and things and take all such steps as may be necessary, proper or expedient to give effect to this resolution."

Item No. 20: To approve and confirm the creation of pledge or other security interest on the shareholding of Material Subsidiary and Sale, Disposal and Leasing of assets of the Material Subsidiaries of the Company

*To consider and, if thought fit, to pass, the following resolution as a **Special Resolution**:*

"**RESOLVED THAT** pursuant to the provisions of Regulation 24(5) and other applicable regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**") and pursuant to applicable provisions of the Companies Act, 2013 (the "**Act**"), if any, and the rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the provisions of any other applicable laws, the Memorandum and Articles of Association of the Company and subject to requisite statutory/ regulatory and other appropriate approvals, if any, as may be required, consent of the Members, be and is hereby, accorded to the Board of Directors of the Company (hereinafter referred to as "**Board**", which term shall be deemed to include any Committee which the Board may have constituted or hereinafter constitute) to directly or indirectly create security or any other security interest including by way of first ranking charge/pledge (and disposal upon invocation of pledge or other security interest) over the equity shares and other securities held by the Company in Tega MC Investment Pte. Ltd, which has now been identified as a material subsidiary of the Company in connection with the term loan facilities aggregating up to INR 15,00,00,00,000 (Indian Rupees One Thousand and Five Hundred Crores only) availed by the Company from Standard Chartered Bank and certain other banks and financial institutions (collectively, the "**Lenders**"), as approved by the Board in the best interest of the Company.

RESOLVED FURTHER THAT the consent of the Members, be and is hereby, accorded in terms of Regulation 24(5) of the SEBI Listing Regulations to the board for disposal of shares of the aforesaid material subsidiary pursuant to invocation or enforcement of such pledge or other security, to the extent that such disposal may result in (i) reduction of the Company's shareholding, whether directly or together with its subsidiaries, to fifty percent or below, or (ii) the Company ceasing to exercise control over the said material subsidiary.

RESOLVED FURTHER THAT pursuant to the provisions of Regulation 24(6) of the SEBI Listing Regulations, consent of the Members, be and is hereby, accorded to the Board and/or the board of directors of any or all of direct/indirect Subsidiaries of the Company including, Tega MC Investment Pte. Ltd. and its present and future Subsidiaries (including, without limitation, such Subsidiaries which have now become material subsidiaries of the Company), to divest, from time to time, by way of sale, transfer, lease, assignment or hiving off or dispose off including by way of pledge (and disposal upon invocation of pledge), creation of security or any other security interest or any other encumbrance (and disposal upon enforcement of such security or other encumbrance) on more than 20% (twenty percent) of the assets of the material subsidiary, present or future, during a financial year, in favour of lenders / security agents / trustees or other counterparties through various modes including by way of creation and/or enforcement of pledge, charge, mortgage, hypothecation or any other encumbrance or through other contractual arrangements, for any purpose in connection with the borrowing availed in one or more tranches by the Company or Tega MC Investment Pte. Ltd, now a material subsidiary of the Company, or its present or future Subsidiaries as more particularly mentioned in the Explanatory Statement to the notice of the Postal Ballot, on such terms and conditions (including timing, manner and extent of pledge/creation of lien or encumbrance) as the Board and/ or the board of directors of the respective material subsidiaries of the

Company may in its absolute discretion decide or deem fit in the best interest of the Company and / or its subsidiaries.

RESOLVED FURTHER THAT the Board and/or the board of directors of the respective subsidiaries of the Company, be and are hereby, authorised to do all such acts, deeds, matters and things including but not limited to authorising signatories, deciding on the timing, manner and extent of carrying out the aforesaid activities and to negotiate, finalise and execute agreement(s), arrangement(s), contract(s) and such other document(s), by whatever name called and to do all acts, matters and things as may be necessary and to settle any questions or difficulties that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members and to delegate all or any of the powers or authorities herein conferred to any director(s) or other officer(s) of the Company or the concerned material subsidiary (as the board of such material subsidiary may determine), or to engage any advisor, consultant, agent or intermediary, as may be deemed necessary."

Item No. 21: To approve holding an Office or Place of Profit in a Step-Down Subsidiary Company by Mr. Mehul Mohanka (DIN: 00052134), Managing Director & Group CEO of the Company

*To consider and, if thought fit, to pass, the following resolution as an **Ordinary Resolution**:*

"RESOLVED THAT pursuant to the provisions of Section 188(1)(f) any other applicable provisions, if any, of the Companies Act, 2013 (the "Act") read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, and other relevant provisions as may be applicable (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force), and as approved by the Board of Directors of the Company, and pursuant to the recommendations of the Audit Committee and Nomination and Remuneration Committee, approval of the members of the Company, be and is hereby, accorded for holding office/ place of profit by Mr. Mehul Mohanka (DIN: 00052134), Managing Director & Group CEO, for a period of 5 years with effect from June 1, 2026 at Tega MC JV Holdings Pte. Ltd. or any of its subsidiaries, from time to time, as may be decided by the Board of Directors, in the capacity of Chief Executive Officer (Molycop Group), and on such terms and conditions and at such remuneration, as detailed in the Explanatory Statement.

RESOLVED FURTHER THAT any of the Directors and/ or the Company Secretary, be and is hereby, authorised to do all such acts, deeds and things and execute all such documents, instruments and writings, take all such steps as may be necessary, proper or expedient to give effect to this resolution."

By the Order of the Board of Directors
***For* Tega Industries Limited**

Sd/-
Manjuree Rai
Company Secretary & Compliance Officer
Membership No: A12858

Place: Kolkata
Date: August 13, 2026

NOTES:

1. The Explanatory Statement pursuant to Section 102 read with Section 110 of the Act and Rule 22 of the Companies (Management and Administration) Rules, 2014, as amended (the 'Rules'), stating all material facts and the reason/ rationale for the proposed resolution is annexed and forms part of this Notice.

2. As per Section 110 and other applicable provisions, if any, of the Act read with Rule 22 of the Rules, cut-off date for the purpose of reckoning the voting rights is **August 14, 2026 ("Cut-off**

Date”). A person who is not a member of the Company as on the Cut-off Date should treat this Notice for information purposes only.

3. The Board of Directors have appointed Mr. Atul Kumar Labh, Practicing Company Secretary (CP No. 3238 and Membership No. FCS 4848) of M/s A.K. Labh & Co., Company Secretaries as the Scrutinizer to scrutinize the postal ballot process in a fair and transparent manner and he has communicated his willingness to be appointed and will be available for the said purpose. The Scrutinizer's decision on the validity of the Postal Ballot will be final.

   This Notice along with the instructions regarding remote e-voting is being sent only by e-mail to all those members, whose e-mail addresses are registered with the Company and/or MUFG Intime, RTA of the Company or Depositories/Depository Participants and whose names appear in the Register of Members/Beneficial Owners as on the **Cut-off Date i.e. August 14, 2026**, in accordance with the guidelines prescribed by the Ministry of Corporate Affairs (“MCA”).

4. In compliance with the provisions of Sections 108 and 110 of the Act read with the Rules framed thereunder, Regulation 44 of the SEBI Listing Regulations, as amended and in accordance with the MCA Circulars, the Company has engaged MUFG Intime as the agency for facilitating remote e-voting to enable the members to cast their votes electronically.

5. The Notice shall also be uploaded on the website of the Company i.e. www.tegaindustries.com and on the e-voting website of MUFG Intime i.e. https://instavote.linkintime.co.in and at the relevant sections of the websites of the BSE and NSE on which the shares of the Company are listed. As per the MCA Circulars, physical copy of Postal Ballot Notice, Postal Ballot Form and pre-paid business reply envelope are not being sent to the members for this Postal Ballot.

6. All the members of the Company as on the **Cut-off Date i.e. August 14, 2026** (including those members who may not have received this Notice due to non-registration of their e-mail address with the RTA/Depositories/Depository Participants) shall be entitled to vote in accordance with the process specified in Note No. 14.

7. All documents referred to in this Postal Ballot Notice will be open/available for inspection by the members of the Company at the Registered office of the Company during working hours on all working days except Saturdays, Sundays and Public holidays upto **the last day for remote e-Voting i.e. September 18, 2026** Members seeking to inspect such documents can send an email to investor.relations@tegaindustries.com from their registered email addresses, mentioning their details.

8. Members holding shares in physical mode and who have not updated their e-mail addresses with the Company are requested to send an email to MUFG Intime, RTA of the Company at investor.helpdesk@in.mpms.mufg.com and get their respective email addresses updated. Members holding shares in dematerialised mode are requested to register/update their email addresses with the relevant Depository Participants. After successful registration of the e-mail address, a copy of this Postal Ballot Notice along with the remote e-voting user ID and password will be sent upon request received from the members.

9. The Scrutinizer will submit the results to Chairman of the Company, or any person authorized by him in writing, who shall countersign the same after completion of the scrutiny of the e-Voting and the results of the voting by Postal Ballot will be announced on or before **Tuesday, September 22, 2026**.

10. The voting results along with the Scrutinizer’s Report will be uploaded on the Company’s website: www.tegaindustries.com, and simultaneously it will also be communicated to the Stock Exchanges viz. BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com) and additionally will be displayed at the Registered Office of the Company. It will also be uploaded on the website of MUFG Intime i.e., https://instavote.linkintime.co.in.

11. Resolution passed by the members through Postal Ballot are deemed to have been passed as if the same has been passed at a general meeting of the members convened in that behalf. The resolution, if approved by the requisite majority of members by means of Postal Ballot, shall be deemed to have been passed on the **last day of remote e-voting i.e. September 18, 2026.**

12. In case of any query/concern/grievance, members may refer the (i) remote e-voting user manual or (ii) Help & Frequently Asked Questions (FAQs), available at https://instavote.linkintime.co.in, or contact Mr. Rajiv Ranjan, Sr. AVP–e-voting, MUFG Intime India Private Limited, C-101, 247 Park, L.B.S. Marg, Vikhroli (West), Mumbai 400 083, Maharashtra, India or Call at:- Telephone No. +91 22 4918 6000 (2505) or write an email to the Company Secretary at compliance.officer@tegaindustries.com.

13. Remote e-voting shall commence on **Thursday, August 20, 2026, at 9.00 A.M. (IST)** and end on **Friday, September 18, 2026, at 5.00 P.M. (IST)**. The remote e-voting module shall be disabled by MUFG Intime for voting thereafter.

14. Remote e-Voting Instructions for members:

    In terms of SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, individual members holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants.

- **The login method for Individual Members holding securities in demat mode is given below:**

  i. **Individual Members holding securities in demat mode with NSDL:**

  METHOD 1 – NSDL OTP based login

  a) Visit URL: https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp
  b) Enter your 8 - character DP ID, 8 - digit Client Id, PAN, Verification code and generate OTP.
  c) Enter the OTP received on your registered email ID/ mobile number and click on login.
  d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services.
  e) Click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

  METHOD 2 - NSDL IDeAS facility

  Members registered for IDeAS facility:

  a) Visit URL: https://eservices.nsdl.com and click on “Beneficial Owner” icon under “IDeAS Login Section”.
  b) Enter IDeAS User ID, Password, Verification code & click on “Log-in”
  c) Post successful authentication, you will be able to see e-Voting services under Value added services section. Click on “Access to e-Voting” under e-Voting services.
  d) Click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

  Members not registered for IDeAS facility:

a) To register, visit URL: https://eservices.nsdl.com and select "Register Online for IDeAS Portal" or click on: https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp
b) Enter 8-character DP ID, 8-digit Client ID, Mobile no, Verification code & click on "Submit".
c) Enter the last 4 digits of your bank account / generate 'OTP'
d) Post successful registration, user will be provided with Login ID and password.
e) Follow steps given above in points (a-d).

Shareholders/ Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.

Google Play App Store

METHOD 3 - NSDL e-voting website

a) Visit URL: https://www.evoting.nsdl.com
b) Click on the "Login" tab available under 'Shareholder/Member' section.
c) Enter User ID (i.e., your 16-digit demat account no. held with NSDL), Password/OTP and a Verification Code as shown on the screen & click on "Login".
d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.
e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

ii. Individual Members holding securities in demat mode with CDSL:

METHOD 1 – CDSL e-voting page

a) Visit URL: https://www.cdslindia.com.
b) Go to e-voting tab.
c) Enter 16-digit Demat Account Number (BO ID) and PAN No. and click on "Submit".
d) System will authenticate the user by sending OTP on registered Mobile and Email as recorded in Demat Account
e) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

METHOD 2 - CDSL Easi/ Easiest facility:

Members registered for Easi/ Easiest facility:

a) Visit URL: https://web.cdslindia.com/myeasitoken/Home/Login or Visit URL: www.cdslindia.com, click on "Login" and select "My Easi New (Token)".
b) Enter existing username, Password & click on "Login".
c) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on "MUFG InTime" or "evoting link displayed

alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Members not registered for Easi/ Easiest facility:

a) To register, visit URL: https://web.cdslindia.com/myeasitoken/Home/EasiRegistration/ https://web.cdslindia.com/myeasitoken/Home/EasiestRegistration.
b) Proceed with updating the required fields for registration.
c) Post successful registration, user will be provided username and password on the registered email id. Follow steps given above in points (a-c).

iii. **Individual Members holding securities in demat mode with Depository Participant**

Individual members can also login using the login credentials of your demat account through your depository participant registered with NSDL / CDSL for e-voting facility.

a) Login to DP website
b) After Successful login, user shall navigate through “e-voting” option.
c) Click on e-voting option, user will be redirected to NSDL / CDSL Depository website after successful authentication, wherein user can see e-voting feature.
d) Post successful authentication, click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

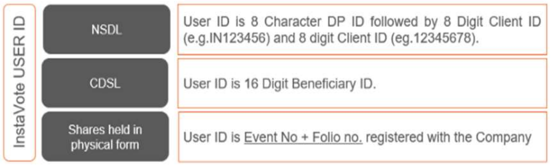
- **The Login method for Members holding securities in physical mode / Non-Individual Members holding securities in demat mode**

Members holding shares in physical mode / Non-Individual Members holding securities in demat mode as on the cut-off date for e-voting may register and vote on InstaVote as under:

STEP 1: LOGIN / SIGNUP on InstaVote

Members registered for INSTAVOTE facility:

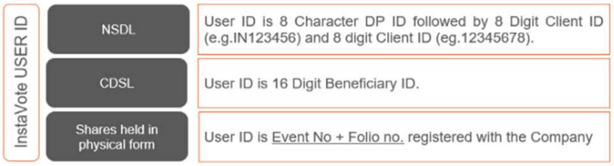
a) Visit URL: https://instavote.linkintime.co.in & click on “Login” under ‘SHARE HOLDER’ tab.
b) Enter details as under:
    1. User ID: Enter User ID
    2. Password: Enter existing Password
    3. Enter Image Verification (CAPTCHA) Code
    4. Click “Submit”.
    (Home page of e-voting will open. Follow the process given under "Steps to cast vote for Resolutions”)



InstaVote USER ID	
NSDL	User ID is 8 Character DP ID followed by 8 Digit Client ID (e.g.IN123456) and 8 digit Client ID (eg.12345678).
CDSL	User ID is 16 Digit Beneficiary ID.
Shares held in physical form	User ID is Event No + Folio no. registered with the Company

Members not registered for INSTAVOTE facility:

a) Visit URL: https://instavote.linkintime.co.in & click on “Sign Up” under ‘SHARE HOLDER’ tab & register with details as under:



InstaVote USER ID	NSDL	User ID is 8 Character DP ID followed by 8 Digit Client ID (e.g.IN123456) and 8 digit Client ID (eg.12345678).
	CDSL	User ID is 16 Digit Beneficiary ID.
	Shares held in physical form	User ID is Event No + Folio no. registered with the Company

1. User ID: Enter User ID
2. PAN: Enter your 10-digit Permanent Account Number (PAN) (Members who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided to you, if applicable.
3. DOB/DOI: Enter the Date of Birth (DOB) / Date of Incorporation (DOI) (As recorded with your DP/Company - in DD/MM/YYYY format)
4. Bank Account Number: Enter your Bank Account Number (last four digits), as recorded with your DP/Company.
    - Members, holding shares in NSDL form, shall provide ‘point 4’ above.
    - Members, holding shares in CDSL form, shall provide ‘point 3’ or ‘point 4’ above.
    - Members, holding shares in physical form but have not recorded ‘point 3’ and ‘point 4’, shall provide their Folio number in ‘point 4’ above
5. Set the password of your choice.
   (The password should contain minimum 8 characters, at least one special Character (!#$&*), at least one numeral, at least one alphabet and at least one capital letter).
6. Enter Image Verification (CAPTCHA) Code.
7. Click “Submit” (You have now registered on InstaVote).
   Post successful registration, click on “Login” under ‘SHARE HOLDER’ tab & follow steps given above in points (a-b).

STEP 2: Steps to cast vote for Resolutions through InstaVote

a) Post successful authentication and redirection to InstaVote inbox page, you will be able to see the “Notification for e-voting”.
b) Select ‘View’ icon. E-voting page will appear.
c) Refer the Resolution description and cast your vote by selecting your desired option ‘Favour / Against’ (If you wish to view the entire Resolution details, click on the ‘View Resolution’ file link).
d) After selecting the desired option i.e. Favour / Against, click on ‘Submit’.
e) A confirmation box will be displayed. If you wish to confirm your vote, click on ‘Yes’, else to change your vote, click on ‘No’ and accordingly modify your vote.

NOTE: Members may click on “Vote as per Proxy Advisor’s Recommendation” option and view proxy advisor recommendations for each resolution before casting vote. “Vote as per Proxy Advisor’s Recommendation” option provides access to expert insights during the e-Voting process. Members may modify their vote before final submission.

Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently.

Non-Individual Body corporate members shall send a scanned copy of the board resolution authorising its representative to vote, to the scrutinizer at

aklabhcs@gmail.com from registered email address with a copy marked to RTA at enotices@in.mpms.mufg.com.

- **Guidelines for Institutional Members ("Custodian / Corporate Body/ Mutual Fund")**

STEP 1 – Custodian / Corporate Body/ Mutual Fund Registration

a) Visit URL: **https://instavote.linkintime.co.in**
b) Click on "Sign Up" under "Custodian / Corporate Body/ Mutual Fund"
c) Fill up your entity details and submit the form.
d) A declaration form and organization ID is generated and sent to the Primary contact person email ID (which is filled at the time of sign up). The said form is to be signed by the Authorised Signatory, Director, Company Secretary of the entity & stamped and sent to **insta.vote@linkintime.co.in.**
e) Thereafter, Login credentials (User ID; Organisation ID; Password) is sent to Primary contact person's email ID. (You have now registered on InstaVote).

STEP 2 – Investor Mapping

a) Visit URL: **https://instavote.linkintime.co.in** and login with InstaVote Login credentials.
b) Click on "Investor Mapping" tab under the Menu section
c) Map the Investor with the following details:
   1. 'Investor ID' – Investor ID for NSDL demat account is 8 Character DP ID followed by 8 Digit Client ID i.e., IN00000012345678; Investor ID for CDSL demat account is 16 Digit Beneficiary ID.
   2. 'Investor's Name - Enter Investor's Name as updated with DP.
   3. 'Investor PAN' - Enter your 10-digit PAN.
   4. 'Power of Attorney' - Attach Board resolution or Power of Attorney.
      NOTE: File Name for the Board resolution/ Power of Attorney shall be – DP ID and Client ID or 16 Digit Beneficiary ID.

   Further, Custodians and Mutual Funds shall also upload specimen signatures.
d) Click on Submit button. (The investor is now mapped with the Custodian / Corporate Body/ Mutual Fund Entity). The same can be viewed under the "Report section".

STEP 3 – Steps to cast vote for Resolutions through InstaVote

The corporate shareholder can vote by two methods, during the remote e-voting period.

METHOD 1 - VOTES ENTRY

a) Visit URL: **https://instavote.linkintime.co.in** and login with InstaVote Login credentials.
b) Click on "Votes Entry" tab under the Menu section.
c) Enter the "Event No." for which you want to cast vote.
   Event No. can be viewed on the home page of InstaVote under "On-going Events".
d) Enter "16-digit Demat Account No.".
e) Refer the Resolution description and cast your vote by selecting your desired option 'Favour / Against' (If you wish to view the entire Resolution details, click on the 'View Resolution' file link). After selecting the desired option i.e. Favour / Against, click on 'Submit'.
f) A confirmation box will be displayed. If you wish to confirm your vote, click on 'Yes', else to change your vote, click on 'No' and accordingly modify your vote.
   (Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

METHOD 2 - VOTES UPLOAD

a) Visit URL: **https://instavote.linkintime.co.in** and login with InstaVote Login credentials.
b) After successful login, you will see “Notification for e-voting”.
c) Select “View” icon for “Company’s Name / Event number”.
d) E-voting page will appear.
e) Download sample vote file from “Download Sample Vote File” tab.
f) Cast your vote by selecting your desired option 'Favour / Against' in the sample vote file and upload the same under “Upload Vote File” option.
g) Click on ‘Submit’. ‘Data uploaded successfully’ message will be displayed.
(Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

NOTE: Non-Individual Body corporate members shall send a scanned copy of the board resolution authorising its representative to vote, to the scrutinizer at aklabhcs@gmail.com from registered email address with a copy marked to RTA at enotices@in.mpms.mufg.com.

- **HELPDESK:**

Members holding securities in physical mode / Non-Individual Members holding securities in demat mode:

Members holding securities in physical mode / Non-Individual Members holding securities in demat mode facing any technical issue in login may contact INSTAVOTE helpdesk by sending a request at **enotices@in.mpms.mufg.com** or contact on: - Tel: 022 – 4918 6000.

- **Individual Members holding securities in demat mode:**

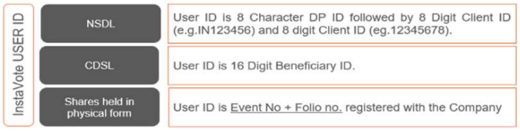
Individual Members holding securities in demat mode may contact the respective helpdesk for any technical issues related to login through Depository i.e., NSDL and CDSL.

Login type	**Helpdesk details**
Individual Members holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending request at evoting@nsdl.co.in or call at: 022 - 4886 7000
Individual Members holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

Forgot Password:

Individual Members holding securities in physical mode / Non-Individual Members holding securities in demat mode:

Individual Members holding securities in physical mode / Non-Individual Members holding securities in demat mode have forgotten the USER ID [Login ID] or



InstaVote USER ID	NSDL	User ID is 8 Character DP ID followed by 8 Digit Client ID (e.g.IN123456) and 8 digit Client ID (eg.12345678).
	CDSL	User ID is 16 Digit Beneficiary ID.
	Shares held in physical form	User ID is Event No + Folio no. registered with the Company

Password or both then the shareholder can use the “Forgot Password” option available on: https://instavote.linkintime.co.in

- Click on “Login” under ‘SHARE HOLDER’ tab.
- Further Click on “forgot password?”
- Enter User ID, select Mode and Enter Image Verification code (CAPTCHA).
- Click on “SUBMIT”.

In case Custodian / Corporate Body/ Mutual Fund has forgotten the USER ID [Login ID] or Password or both then the shareholder can use the “Forgot Password” option available on: https://instavote.linkintime.co.in

- Click on ‘Login’ under “Custodian / Corporate Body/ Mutual Fund” tab
- Further Click on “forgot password?”
- Enter User ID, Organization ID and Enter Image Verification code (CAPTCHA).
- Click on “SUBMIT”.

In case Members have a valid email address, Password will be sent to his / her registered e-mail address. Members can set the password of his/her choice by providing information about the particulars of the Security Question and Answer, PAN, DOB/DOI etc. The password should contain a minimum of 8 characters, at least one special character (!#$&*), at least one numeral, at least one alphabet and at least one capital letter.

- **Individual Members holding securities in demat mode with NSDL/ CDSL has forgotten the password:**

  Individual Members holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both, then the Members are advised to use Forget User ID and Forget Password option available at above mentioned depository/ depository participants website.

- **General Instructions – Members**

  - It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
  - For members holding shares in physical form, the details can be used only for voting on the resolutions contained in this Notice.
  - During the voting period, members can login any number of time till they have voted on the resolution(s) for a particular “Event”.

EXPLANATORY STATEMENT

(Pursuant to Section 102 of the Companies Act, 2013)

The following explanatory statement sets out all the material facts relating to the Resolution Nos. 1 to 21 to be passed as mentioned in the accompanying Notice:

Item No. 1 to 18: Material Related Party Transactions

On June 01, 2026, Tega Industries Limited ("the Company"), together with Apollo Funds, completed the acquisition of equity interests in the Molycop group, comprising the direct and indirect subsidiaries of AIP MC Holdings LLC and their respective investments, including joint ventures. Following completion of the acquisition, the equity interests in the Molycop Group were transferred from AIP MC Holdings LLC to Tega MC JV Holdings Pte. Ltd. and its subsidiaries (collectively, "Molycop"). Tega MC Investment Pte. Ltd., a wholly owned subsidiary of the Company, acquired approximately 84.2% of the ordinary shares of Tega MC JV Holdings Pte. Ltd., while AP Jupiter Holdco (SG) Pte. Ltd. acquired the remaining 15.8%. Accordingly, Molycop has become a subsidiary of the Company.

Molycop is a leading global supplier of grinding media to the mining industry, with a focus on the manufacture and sale of grinding media for use in both semi-autogenous grinding (SAG) mills and ball mills. These products are critical to mineral extraction / processing of multiple minerals, but most specifically Copper and Gold. Molycop's network covers 400+ mines across more than 40 countries. With a history spanning over 100 years, Molycop is recognised for its innovation, scale and reliability in supporting the mineral processing industry.

Molycop has operations across multiple jurisdictions, including the USA, Canada, Australia, UK, Mexico, Spain, Peru, Singapore, Indonesia, Panama, etc. Given their business operations, Molycop group entities are required to engage in various transactions with its related parties i.e. subsidiaries, fellow subsidiaries or group companies. These companies, in the ordinary course of its business, *inter alia*, undertake related party transactions with respect to inter-company (IC) loans, Head Office Management services, IC Procurement, Sales, Trading, Freight Cost, IP License, Joint Development Services, Lease Services, Railcar Sublease, Corporate or Bank Guarantees in connection with credit facilities or revolving facility services availed from banks or financial institutions. These transactions are integral to the operations and execution of Molycop group's business activities and have been duly authorised by the respective Boards of Directors of the relevant Group entities. Further, the transactions among the entities within the Molycop group would come under the purview of Related Party Transactions and necessary approvals would be required for such transactions as these subsidiaries are not wholly owned subsidiaries of the Company.

In accordance with Regulation 2(1)(zc) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), a Related Party Transaction ("RPT") includes any transaction involving the transfer of resources, services, or obligations between a listed entity or any of its subsidiaries, on one hand, and a related party of the listed entity or any of its subsidiaries, on the other hand, regardless of whether a consideration is charged. The term "transaction" shall be construed to include a single transaction or a group of transactions forming part of a contract or arrangement.

Further, in terms of Regulation 23 of the SEBI Listing Regulations, the transactions shall be considered material if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year exceeds the scale-based thresholds as prescribed in Schedule XII of these regulations. In addition to this, all material-related party transactions require prior approval of the shareholders through ordinary resolution, even if such transactions are undertaken in the ordinary course of business and are at arm's length. Further, SEBI vide its circular no. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025 has introduced the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval Related Party Transactions" ("RPT Industry Standards") to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of the SEBI Listing Regulations read with the SEBI Master Circular no.

HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 ("SEBI Circular"). The RPT Industry Standards, *inter alia,* requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the members, while seeking approval.

Based on the latest audited consolidated Financial Statements of the Company as on March 31, 2026, as the consolidated turnover of the Company is within the threshold limit of INR 20,000 Crore, accordingly, the limit applicable for material related party transactions is 10% of the annual consolidated turnover of the Company i.e. INR 169 crores. These limits are applicable even if the transactions are in the ordinary course of business and at arm's length basis.

The consolidated turnover presented above includes the turnover of Tega's existing subsidiaries as of March 31, 2026. However, as the acquisition of the Molycop became effective on June 01, 2026, the turnover of Molycop Group entities has not been included in the consolidated turnover figure. Accordingly, the financials of the Molycop Group will be incorporated into the Company's consolidated financial statements from FY 2026–27 onwards, in accordance with the applicable accounting standards.

Considering the nature, volume and frequency of the transactions, the aggregate value of such transaction(s), whether undertaken individually or collectively or in tranches, is expected to exceed the materiality thresholds prescribed under Regulation 23 of the SEBI Listing Regulations and the Company's Policy on Related Party Transactions and therefore, as per the SEBI Listing Regulations, requires approval of the Members.

The Audit Committee and the Board of Directors of the Company have, based on the information and details placed before them by the management as required by the law, reviewed and approved the said transaction(s), at their respective meetings held on August 06, 2026, subject to approval of the Members, while noting that such transaction shall be at an arms' length basis and in the ordinary course of business and in accordance with the Company's Related Party Transactions Policy.

The Audit Committee has also reviewed the certificate provided by the Managing Director & Group CEO and the Interim Chief Financial Officer of the Company, as required under the RPT Industry Standards.

Members may note that in terms of the provisions of the SEBI Listing Regulations, the related parties as defined thereunder (whether such related party(ies) is/are a party to the aforesaid transactions or not), shall not vote to approve the said resolutions, as set out in Item no. 1 to18 of this Notice.

None of the other Directors, Key Managerial Personnels of the Company and/or their relatives, are in any way, concerned or interested, financially or otherwise, in the proposed resolutions, as set out in Item no. 1 to 18 of this Notice.

The details as required under Regulation 23 of the SEBI Listing Regulations read with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, and SEBI Circular no. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, are enclosed as a part of this Notice.

The Board of Directors recommends the said resolution, as set out in Item no. 1 to 18 of this Notice, for the approval of the members, as Ordinary Resolutions.

Item No. 1: Transaction between CSC Australia and PTCS Indonesia

Background:

Commonwealth Steel Company Pty Ltd ('CSC Australia') and PT Commonwealth Steel Indonesia ('PTCS Indonesia') are fellow step-down subsidiaries operating under the common control of the Tega Group. PTCS Indonesia is engaged in manufacturing small and medium-forged balls. The manufacturing facility is in Cilegon, Indonesia with a production capacity of 80,000 metric tons per year.

In the ordinary course of business, CSC Australia enters into transactions with PTCS Indonesia including purchase of finished goods and provision / availing of functional support services. These transactions are undertaken on an arm's length basis form part of the regular business operations of the respective entities.

A(1).

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	PT Commonwealth Steel Indonesia ('PTCS Indonesia')
2.	Country of incorporation of the related party	Indonesia
3.	Nature of business of the related party	The company is engaged in manufacturing small and medium-forged balls. The manufacturing facility is in Cilegon, Indonesia with a production capacity of 80,000 metric tons per year.

A(2).

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a. Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. b. Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). c. Shareholding of the related party, whether direct or indirect, in the listed *entity*/ subsidiary (in case of transaction involving the subsidiary). ***Explanation****: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control.* *While calculating indirect shareholding, shareholding held by relatives shall also be considered.*	Commonwealth Steel Company Pty Ltd ('CSC Australia') and PTCS Indonesia are fellow step-down subsidiaries operating under the common control of the Tega Group. a. Refer ***Annexure 1*** b. Not applicable c. Not applicable

A(3).

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.
<i>Explanation:</i> <i>Details need to be disclosed separately for listed entity and its subsidiary.</i></td><td><i>INR in Cr</i>
<table>
<tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2024-25</th><th>FY 2025-26*</th></tr>
<tr><td>1</td><td>Purchase of finished goods</td><td>310</td><td>209</td></tr>
<tr><td>2</td><td>Provision of Functional Support services</td><td>5</td><td>5</td></tr>
<tr><td>3</td><td>Availing of Functional Support services</td><td>-</td><td>0.23</td></tr>
</table></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Not applicable
<i>[Refer Note 1]</i></td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>There was no default either by Subsidiary or the related party concerning any obligation undertaken by them under a transaction or arrangement anytime in the past.</td></tr>
</table>

* *The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive.*

Note 1: *Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the Transaction has been completed as of the date 1st June, 2026.*

A(4).

Amount of the proposed transaction(s)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td>1. Purchase of Finished Goods: INR 408 Cr
2.Provision of Functional Support Service: INR 7 Cr
3. Availing of Functional Support Service: INR 0.32 Cr</td></tr>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year</td><td>24.60%</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>22.48%
<i>[Refer Note 2]</i></td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>56.51%
<i>[Refer Note 2]</i></td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:
<i>Explanations</i><i>: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</i></td><td><i>INR in Cr</i>
<table>
<tr><th>Particulars</th><th>FY 2024-25
<i>[Refer Note 3]</i></th></tr>
<tr><td>Turnover</td><td>736</td></tr>
<tr><td>Profit After Tax</td><td>29</td></tr>
<tr><td>Net worth</td><td>424</td></tr>
</table></td></tr>
</table>

***Note 2**: The Molycop Group entities follow an accounting period commencing on 1 July 2025 and ending on 30 June 2026. The consolidated financial statements of the Molycop Group have also been prepared for the same reporting period. Accordingly, the most recent completed financial statements available for the Molycop Group entities pertain to FY 2024–25. Therefore, for the purpose of computing the value of the related party transaction as a percentage of the standalone turnover of the subsidiary and the related parties (collectively referred to as the "Molycop Group Entities"), the standalone turnover for FY 2024–25 has been considered.*

***Note 3:** FY 2024-25 means financial year starting from 1st June 2024 and ending on 30th June 2025.*

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	1. Purchase of Finished Goods 2. Provision of Functional Support Service 3. Availing of Functional Support Service
2.	Details of each type of the proposed transaction	The proposed transactions of purchase of finished goods and functional support services between CSC Australia and PTCS Indonesia are routine in nature, in the ordinary course of business and on arm's length. **Purchase of Finished Goods:** Purchase of finished goods include grinding medial balls. **Provision and Availing of Functional Support Services:** CSC Australia has rendered certain functional support services to PTCS Indonesia. Further, CSC Australia has also received certain functional support services from PTCS Indonesia. These services are provided to enhance the economic and / or commercial value of the group entities and are necessary for the business operations of CSC Australia and PTCS Indonesia.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPTs during the period 1st June 2026 to 31st March 2027, which are prospective in nature, omnibus approval is being sought for purchase of finished goods and provision/ availing of functional support service.
4.	Whether omnibus approval is being sought?	Approval has been sought on omnibus basis for the period 1st June 2026 to 31st March 2027.

S. No.	Particulars of the information	Information provided by the management
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The total value of proposed transactions during the period 1st June 2026 to 31st March 2027 is estimated at INR 416 Cr. The limit has been determined with appropriate margin over previous year keeping in mind, improvement in prices / realization as compared to previous year.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Tega Group, with its strong manufacturing capabilities, innovative, and differentiated product portfolio, combined with its R&D capabilities and inter-company functional support services, has launched several products globally. Further, Tega Group has created strategic capabilities to ensure uninterrupted supplies globally at competitive price reducing external dependence. Subsidiaries in Tega Group include (a) Manufacturing (b) Procurement (c) Distribution (d) Central service entity etc. Such widespread set up covering more than 90 countries involve significant transactions amongst RPTs generating revenues for Tega Group. The proposed transactions are between CSC Australia and PTCS Indonesia whose accounts get consolidated with Tega Industries Limited. These entities act as a manufacturer or service provider and help in furthering business and actual presence in various countries. The transaction of purchase of finished goods, provision / availing of functional support services is mutually undertaken between group entities, based on their requirements. **Purchase of Finished Goods** – Goods are manufactured at Indonesia considering the synergies, cost-efficiency and strategic manufacturing location of Indonesian entity. Further, these are sold to CSC Australia for further sales to customers, maximizing the market reach and revenue with the Group. Such intercompany transactions are a common business practice within the MNC Group and are driven by commercial considerations and strategic business initiatives.

S. No.	Particulars of the information	Information provided by the management
		Availing / Provision of Functional Support Services Both CSC Australia and PTCS Indonesia have a team of experts, which supports each other on the requirement of functional services. As these experts are available within the Group, they support each other, enabling efficient utilization of team expertise, resulting in operational synergies and cost optimization.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	None of the Promoters, Directors or Key Managerial Personnels (KMP) of Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transaction of purchase of finished goods and functional support services between PTCS Indonesia and CSC Australia has been undertaken considering business rational and requirements of the entities, and are routine in nature, in the ordinary course of business and on arm's length.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the RPT for which approval is being sought, as these are purchase of finished goods and provision / availing of functional support services. The proposed RPT will take place based on market price. RPT for which approval has been sought are done at a price that is compliant with applicable transfer pricing regulations in the respective country in which the group entities are situated. The transaction is periodically reviewed by the Company's management.
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions

S. No.	Particulars of the information	Information provided by the management
		globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there are local TP files, in compliance with local country requirements, justifying the arm's length nature of transaction. The transfer pricing policy is reviewed and updated regularly to reflect changes in business operations and industry standards. We also confirm that the value of transactions proposed to be undertaken with PTCS Indonesia during the period from 1 June 2026 to 31 March 2027 will remain within the limits approved by the Audit Committee.

B(1).

<u>Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances</u>

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Bids from bidders / suppliers / vendors / traders / distributors have not been availed considering the following: • The related parties are the group entities of Tega and are manufacturing arm of Tega Group engaged in manufacturing of products which are marketed by other group entities, considering the business rational and overall business growth objective. • Sale made to group entities is common business practice within the group and is driven by commercial considerations and strategic business initiatives. • Provision / availing of functional support services is only to support group entities with internally available skills / expertise within the Group. • It is not viable to obtain bids from third party for the proposed transaction.
2.	Basis of determination of price.	The price is determined following an acceptable transfer pricing mechanism. The company's management reviews transfer pricing compliance each year, which is the basis of arm's length pricing.

S. No.	Particulars of the information	Information provided by the management
		Purchase of Finished Goods The price is market driven based on the type, specifications, size, and quantity of grinding steel balls. Unit prices are set on a per metric ton basis, depending on product specifications. CSC Australia functions as a trader in this transaction and retain a target margin on sales which is within an arm’s length range of 2.70% to 8.39% (median: 3.48%), constructed as part of Group Transfer Pricing Policy (“TP Policy”) and TP local compliance files. **Provision / Availing of Functional Support Services** The price is determined following an acceptable transfer pricing mechanism, where CSC Australia and PTCS Indonesia recovers the operating cost incurred in relation to provision of functional support services, along with an arm's length mark-up of 7.50% and 7.00%, respectively.
3.	In case of Trade advance (*of upto 365 days or such period for which* such *advances are extended as per normal trade practice*), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable. The payment term / credit tenure for purchase transaction between the group entities, ranges between 30 to 120 days.
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

Item No. 2: Transaction between CSC Australia and Molycop Singapore

Background:

Commonwealth Steel Company Pty Ltd (‘CSC Australia’) and Molycop Singapore Trading Pte. Ltd. (‘Molycop Singapore’) are fellow subsidiaries operating under the common control of the Tega Group. Molycop Singapore is engaged in procurement of steel bars from third party suppliers and supply them to group entities across the globe.

In the ordinary course of business, CSC Australia enters into transactions with Molycop Singapore including purchase of raw materials, freight charges and provision of functional support services. These transactions are undertaken on an arm's length basis form part of the regular business operations of the respective entities.

A(1).

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Molycop Singapore Trading Pte. Ltd. ('Molycop Singapore')
2.	Country of incorporation of the related party	Singapore
3.	Nature of business of the related party	The company is engaged in procurement of steel bars from third party suppliers and supply them to group entities across the globe.

A(2).

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. b Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). c Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation****: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control.* *While calculating indirect shareholding, shareholding held by relatives shall also be considered.*	Commonwealth Steel Company Pty Ltd ('CSC Australia') and Molycop Singapore are fellow subsidiaries operating under the common control of the Tega Group. a. Refer ***Annexure 1*** b. Not applicable c. Not applicable

A(3).

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.
<i>Explanation:</i> <i>Details need to be disclosed separately for listed entity and its subsidiary.</i></td><td>INR in Cr
<table>
<tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2024-25</th><th>FY 2025-26*</th></tr>
<tr><td>1</td><td>Purchase of raw materials</td><td>784</td><td>563</td></tr>
<tr><td>2</td><td>Freight charges</td><td>60</td><td>54</td></tr>
<tr><td>3</td><td>Provision of function support services</td><td>0.56</td><td>0.25</td></tr>
</table></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Not applicable
<i>[Refer Note 1]</i></td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>There was no default either by Subsidiary or the related party concerning any obligation undertaken by them under a transaction or arrangement anytime in the past.</td></tr>
</table>

**The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive.*

Note 1*: Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the Transaction has been completed as of the date of June 1, 2026.*

A(4).

Amount of the proposed transaction(s)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td>1. Purchase of Raw Materials: INR 794Cr
2. Freight Charges: INR 76Cr
3. Provision of Functional Support Service: INR 0.36Cr</td></tr>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>No. Transactions with Molycop Singapore during the period 1 June 2026 to 31 March 2027 is not expected to cross the materiality thresholds.</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year</td><td>51.48%</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>47.03%
[Refer Note 2]</td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>16.84%
<i>[Refer Note 2]</i></td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:
<i>Explanations</i><i>: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</i></td><td><i>INR in Cr</i>
<table>
<tr><th>Particulars</th><th>FY 2024-25
<i>[Refer Note 3]</i></th></tr>
<tr><td>Turnover</td><td>5,162</td></tr>
<tr><td>Profit After Tax</td><td>292</td></tr>
<tr><td>Net worth</td><td>807</td></tr>
</table></td></tr>
</table>

Note 2*: The Molycop Group entities follow an accounting period commencing on 1 July 2025 and ending on 30 June 2026. The consolidated financial statements of the Molycop Group have also been prepared for the same reporting period. Accordingly, the most recent completed financial statements available for the Molycop Group entities pertain to FY 2024–25. Therefore, for the purpose of computing the value of the related party transaction as a percentage of the standalone turnover of the subsidiary and the related parties (collectively referred to as the "Molycop Group Entities"), the standalone turnover for FY 2024–25 has been considered.*

Note 3: *FY 2024-25 means financial year starting from 1st June 2024 and ending on 30th June 2025.*

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	1. Purchase of Raw Materials 2.Freight Charges incurred by Molycop Singapore, on behalf of CSC Australia 3. Provision of Functional Support Service
2.	Details of each type of the proposed transaction	The proposed transactions of purchase of raw materials, freight charges and provision of functional support services between CSC Australia and Molycop Singapore are routine in nature, in the ordinary course of business and on arm's length. **Purchase of Raw Materials** Molycop Singapore operates as centralized procurement entity and trading hub, which purchases raw materials for sell to group entities. Molycop Singapore procure steel bars and steel balls from third-party suppliers, as per their requirements of the group entities. **Intercompany Freight Charges** Transaction of freight charges is inter-linked with purchase of raw materials. Third-party suppliers separately charge Molycop Singapore for freight which are later recharged to respective group entity, at actuals. **Provision of Functional Support Service** CSC Australia provides functional support services to Molycop Singapore. These services are largely in the nature of payroll recharge with respect to employees providing operational / administrative support services. These services are provided to enhance the economic and / or commercial value of the group entities and are necessary for the business operations of Molycop Singapore.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPTs during the period 1st June 2026 to 31st March 2027, which are prospective in nature, omnibus approval is being sought for purchase of raw materials, freight charges and provision of functional support service
4.	Whether omnibus approval is being sought?	Approval has been sought on omnibus basis for the period 1st June 2026 to 31st March 2027.
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The value of proposed transaction during the period 1st June 2026 to 31st March 2027 is estimated at INR 870 Cr. The limit has been determined with appropriate margin over previous year keeping in mind, improvement in prices / realization as compared to previous year.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Tega Group, with its strong manufacturing capabilities, innovative, and differentiated product portfolio, combined with its R&D capabilities and inter-company functional support services, has launched several products globally. Further, Tega Group has created strategic

S. No.	Particulars of the information	Information provided by the management
		capabilities to ensure uninterrupted supplies globally at competitive price reducing external dependence. Subsidiaries in Tega Group include (a) Manufacturing (b) Procurement (c) Distribution (d) Central service entity etc. Such widespread set up covering more than 90 countries involve significant transactions amongst RPTs generating revenues for Tega Group. The proposed transactions are between CSC Australia and Molycop Singapore whose accounts get consolidated with Tega Industries Limited. These entities act as a manufacturer or procurement hub and help in furthering business and actual presence in various countries. The transaction of purchase of raw materials, freight charges and provision of functional support services are mutually undertaken between group entities, based on the requirements. **Purchase of Raw Materials** Molycop Group has setup a procurement entity in Singapore, considering strategic location and to leverage economies of scale, enhance purchasing power, and streamline procurement activities across group entities. Further, Molycop Group have maintained an inter-company policy for their purchase transaction, justifying the arm's length price. **Payment for Freight Charge** Freight transactions are inter-linked with purchase of raw materials and are cross charged to group entity at actual. **Provision of Functional Support Services** CSC Australia has a team of experts, which supports Molycop Singapore for its requirement of functional support services. As these experts are available within the Group, they support other entities, enabling efficient utilization, resulting in operational synergies and cost optimization.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. *Explanation:* Indirect interest shall mean interest held through any person over which an individual has control.	None of the Promoters, Directors or Key Managerial Personnels (KMP) of Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transactions of purchase of raw materials, freight charges and provision of functional support services between CSC Australia and Molycop Singapore has been undertaken considering business rational and requirements of the entities, and are routine in nature, in the ordinary course of business and on arm's length.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the RPT for which approval is being sought, since these are purchase of raw materials,

S. No.	Particulars of the information	Information provided by the management
		freight charges and provision of functional support services. The proposed RPT will take place based on market price. RPT for which approval has been sought are done at a price that is compliant with applicable transfer pricing regulations in the respective country in which the group entities are situated. The transactions are periodically reviewed by the Company's management.
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there are local TP files, in compliant with local country requirements, justifying the arm's length nature of transaction. The transfer pricing policy is reviewed and updated regularly to reflect changes in business operations and industry standards. We also confirm that the value of transactions proposed to be undertaken with Molycop Singapore during the period from 1 June 2026 to 31 March 2027 will remain within the limits approved by the Audit Committee.

B(1).

Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Bids from bidders / suppliers / vendors / traders / distributors have not been availed considering the following: • Molycop Singapore is the procurement arm of Molycop Group engaged in procurement of raw material for group entities, across globe. Centralized procurement entity has been set-up to strengthen global sourcing capabilities and support the group's broader commercial objectives. • Sale made to group entities is common business practice within the group and is driven by commercial considerations and strategic business initiatives. • Payment of Freight charges is inter-linked to purchase of raw materials. • Provision of functional support services is only to support the group entities with internally available skills / expertise within the Group. • It is practically not viable to obtain bids from third party.
2.	Basis of determination of price.	The price is determined following an acceptable transfer pricing mechanism The company's management reviews transfer pricing compliance each year, which is the basis of arm's length pricing. **Purchase of Raw Materials** The price is determined following an acceptable transfer pricing mechanism, where Singapore entity target to earn an arm's length margin on full cost, incurred for this transaction. The arm's length margin is supported by local TP Report of Singapore entity. **Payment of Freight Charges** Freight charges are recovered at actuals. **Provision of Functional Support Services** The price is determined following an acceptable transfer pricing mechanism, where CSC Australia recovers the operating cost incurred in relation to provision of functional support services, along with an arm's length mark-up of 7.50%.
3.	In case of Trade advance (*of upto 365 days or such period for which such advances are extended as per normal trade practice*), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable. The payment term / credit tenure ranges between 30 to 120 days depending upon the nature of services received.
	a. Amount of Trade advance	
	b. Tenure	

S. No.	Particulars of the information	Information provided by the management
	c. Whether same is self-liquidating?	

Item No. 3: Transaction between CSC Australia and GMI USA

Background:

Commonwealth Steel Company Pty Ltd ('CSC Australia') and Grinding Media Inc. ('GMI USA') are fellow subsidiaries operating under the common control of the Tega Group. GMI USA is engaged in holding shares and other equity instruments.
In the ordinary course of business, CSC Australia enters into transactions with GMI USA including availing of revolving facility and interest expense. These transactions are undertaken on an arm's length basis form part of the regular business operations of the respective entities.

A(1).

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Grinding Media Inc.('GMI USA')
2.	Country of incorporation of the related party	USA
3.	Nature of business of the related party	The company is engaged in holding shares and other equity instruments

A(2).

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a. Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. b. Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). c. Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation****: Indirect shareholding shall mean* shareholding held *through any person, over which the listed entity/Subsidiary/ related party has control.* *While* calculating *indirect shareholding, shareholding held by relatives shall* also *be considered.*	Commonwealth Steel Company Pty Ltd ('CSC Australia') and GMI USA are fellow subsidiaries operating under the common control of the Tega Group. a. Refer ***Annexure 1*** b. Not applicable c. Not applicable

A(3).

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.
<i>Explanation:</i> <i>Details need to be disclosed separately for listed entity and its</i> subsidiary.</td><td><i>INR in Cr</i>
<table>
<tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2024-25</th><th>FY 2025-26*</th></tr>
<tr><td>1</td><td>Availing of Revolving Facility</td><td>433</td><td>443</td></tr>
<tr><td>2</td><td>Interest expenses</td><td>15</td><td>15</td></tr>
</table></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Not Applicable
<i>[Refer Note 1]</i></td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>There was no default either by Subsidiary or the related party concerning any obligation undertaken by them under a transaction or arrangement anytime in the past.</td></tr>
</table>

**The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive.*

Note 1*: Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the Transaction has been completed as of the date of June 1, 2026.*

A(4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	**1. Availing of Revolving Facility:** INR 165Cr **2. Interest Expense:** INR 21Cr
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes. The transaction with GMI US during 1 June 2026 to 31 March 2027 is expected to cross the materiality thresholds.
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	11.01%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	10.06% ***[Refer Note 2]***

<table>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>-
[Refer Note 3]</td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:
Explanations: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td>INR in Cr
<table>
<tr><th>Particulars</th><th>FY 2024-25
[Refer Note 4]</th></tr>
<tr><td>Turnover</td><td>-</td></tr>
<tr><td>Profit After Tax</td><td>(556)</td></tr>
<tr><td>Net worth</td><td>(3,174)</td></tr>
</table></td></tr>
</table>

Note 2*: The Molycop Group entities follow an accounting period commencing on 1 July 2025 and ending on 30 June 2026. The consolidated financial statements of the Molycop Group have also been prepared for the same reporting period. Accordingly, the most recent completed financial statements available for the Molycop Group entities pertain to FY 2024–25. Therefore, for the purpose of computing the value of the related party transaction as a percentage of the standalone turnover of the subsidiary and the related parties (collectively referred to as the "Molycop Group Entities"), the standalone turnover for FY 2024–25 has been considered.*

Note 3: *GMI USA is a holding cum financing company with only interest income (netted against financing cost) and receives intercompany revolving funding from its operating entities to meet its interest payment obligations.*

Note 4: *FY 2024-25 means financial year starting from 1st June 2024 and ending on 30th June 2025.*

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	1. Availing of Revolving Facility 2. Interest Expense
2.	Details of each type of the proposed transaction	The proposed transaction of availing of revolving facility and interest expense between CSC Australia and GMI USA are in the ordinary course of business and on arm’s length. Under the arrangement, CSC Australia has availed a revolving credit facility from GMI USA, to meet its working capital requirements. Further, interest will be computed on the amount actually utilized during the relevant period.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPTs during the period 1st June 2026 to 31st March 2027, which are prospective in nature, omnibus approval is being sought for availing of revolving facility and interest expenses.
4.	Whether omnibus approval is being sought?	Approval has been sought on omnibus basis for the period 1st June 2026 to 31st March 2027.
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The value of proposed transactions during the period 1st June 2026 to 31st March 2027 is estimated at INR 186Cr *(including loan amount of INR 165 Cr)*. The limit has been determined with appropriate

S. No.	Particulars of the information	Information provided by the management
		margin over previous year keeping in mind, improvement in prices / realization as compared to previous year.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Subsidiaries in Tega Group include (a) Manufacturing (b) Procurement (c) Distribution (d) Central service entity (e) Financing entities, etc. Such widespread set up covering more than 90 countries involve significant transactions amongst RPTs generating revenues for Tega Group. Given its extensive global presence, Tega's financial structure includes transactions that optimize cash flow across subsidiaries. Manufacturing and other operating entities creates cash surpluses, which can be leveraged to support capital expenditures, working capital, and other financing needs of the group entities. Tega ensures an optimal mix of equity investments, loans, and guarantees to maintain financial stability across the organization.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. *Explanation:* Indirect interest shall mean interest held through any person over which an individual has control.	None of the promoters, directors or key managerial personnel of the listed entity / Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transactions of availing of revolving facility and interest expenses thereon between CSC Australia and GMI USA are routine in nature, in the ordinary course of business and on arm's length.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the said RPT for which approval is being sought, as these are inter-company funding. RPT for which approval has been sought are done at a price that is compliant with applicable transfer pricing regulations in the respective country in which the group entities are situated. The transaction is periodically reviewed by the Company's management.
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there are local TP files, in compliance with local country requirements, justifying the arm's length nature of transaction. The transfer pricing policy is reviewed and updated regularly to reflect changes in business operations

S. No.	Particulars of the information	Information provided by the management
		and industry standards. We also confirm that the value of transactions proposed to be undertaken with group entities during the period from 1 June 2026 to 31 March 2027 will remain within the limits approved by the Audit Committee.

B(2).

Disclosure *only* in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	GMI USA is the central financing entity, which source funds mostly from manufacturing entities within the group, having cash surplus.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not Applicable
	a. Nature of indebtedness	
	b. Total cost of borrowing	
	c. Tenure	
	d. Other details	
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Interest will be charged at the rate of 5.72% to CSC Australia, computed based on 2 month SOFR + 200bps.
5.	Maturity / due date	The revolving facility generally has a maturity period of up to one year, with clause to renew.
6.	Repayment schedule & terms	There is no fixed repayment term.
7.	Whether secured or unsecured?	Unsecured, considering that revolving facility is provided to group entity.
8.	If secured, the nature of security & security coverage ratio	Not Applicable

S. No.	Particulars of the information	Information provided by the management
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Revolving facility will be utilized for facilitating the working capital requirement and other business needs.

B(5).

Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The proposed borrowing arrangement shall be undertaken pursuant to mutually agreed documentation. The material terms of the facility shall be determined on an arm's length basis and in accordance with the Group's financing requirements. No unusual or onerous covenants are contemplated under the proposed borrowing arrangement.
2.	Interest rate (*in terms of numerical value or base rate and applicable* spread)	Interest is payable at the rate of 5.72%. The rate of interest for the transactions proposed to be entered on from 1 June 2026 to 31 March 2027 is expected to be more or less in line with the interest rates mentioned above.
3.	Cost of borrowing *Note: This shall include all costs associated with the* borrowing	Equivalent to the interest cost payable, being inter-company loans.
4.	Maturity / due date	The revolving facility generally has a maturity period of up to one year, with renewal clauses.
5.	Repayment schedule & terms	There is no fixed repayment term.
6.	Whether secured or unsecured	Unsecured, considering that they are within group.
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	Revolving facility will be utilized for facilitating the working capital requirement and other business needs.

C(1).

Disclosure *only* in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured* obligation *rating (SO rating) and credit enhancement rating (CE rating), if any*	No standalone credit rating has been obtained for the related party, as these are intercompany loan provided between group entities.

2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* **In addition, state the following:** a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable
	FY 2025-2026	
	FY 2024-2025	
	FY 2023-2024	

C(4).

Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This* shall *not be applicable to listed banks/NBFC/insurance companies/housing finance companies.*	No material change considering that the new borrowings will replace the existing borrowings and discretionary utilization of the revolving credit facility.
	a. Before transaction	
	b. After transaction	

2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/NBFC/*insurance *companies/ housing finance companies.*	No material change considering that the new borrowings will replace the existing borrowings and discretionary utilization of the revolving credit facility.
	a. Before transaction	
	b. After transaction	

Item No. 4: Transaction between PTCS Indonesia and Molycop Singapore

Background:

PT Commonwealth Steel Indonesia (‘PTCS Indonesia’) and Molycop Singapore Trading Pte. Ltd. (‘Molycop Singapore’) are fellow subsidiaries operating under the common control of the Tega Group. Molycop Singapore is engaged in procurement of steel bars from third party suppliers and supply them to group entities across the globe.
In the ordinary course of business, PTCS Indonesia enters into transactions with Molycop Singapore including purchase of raw materials, freight charges and provision of functional support services. These transactions are undertaken on an arm's length basis form part of the regular business operations of the respective entities.

A(1).

Basic details of the related party

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Name of the related party	Molycop Singapore Trading Pte. Ltd. (‘Molycop Singapore’)
2.	Country of incorporation of the related party	Singapore
3.	Nature of business of the related party	The company is engaged in procurement of steel bars from third party suppliers and provides them to group entities across the globe.

A(2).

Relationship and ownership of the related party

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a) a) Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. b) b) Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the	PT Commonwealth Steel Indonesia (‘PTCS Indonesia’) and Molycop Singapore are fellow subsidiaries operating under the common control of the Tega Group. a. Refer ***Annexure 1*** b. Not applicable c. Not applicable

	subsidiary). c) c) Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation**: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control.* *While calculating indirect shareholding, shareholding held by relatives shall also be considered.*	

A(3).

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.
<i>Explanation:</i> <i>Details need to be disclosed separately for listed entity and its subsidiary.</i></td><td><i>INR in Cr</i>
<table>
<tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2024-25</th><th>FY 2025-26*</th></tr>
<tr><td>1</td><td>Purchase of raw materials</td><td>618</td><td>372</td></tr>
<tr><td>2</td><td>Freight charges</td><td>16</td><td>12</td></tr>
<tr><td>3</td><td>Provision of Functional Support Services</td><td>0.73</td><td>0.89</td></tr>
</table></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Not Applicable
<i>[Refer Note 1]</i></td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>There was no default either by Subsidiary or the related party concerning any obligation undertaken by them under a transaction or arrangement anytime in the past.</td></tr>
</table>

*_The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive._

***Note 1**: Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the Transaction has been completed as of the date of June 1, 2026.*

4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management

<table>
<tr><td>1.</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td>1. Purchase of Raw Materials: INR 524Cr
2. Freight Charges: INR 16Cr
3. Provision of Functional Support Services: INR 1Cr</td></tr>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes. Transaction with Molycop Singapore during 1 June 2026 to 31 March 2027 is expected to cross the materiality thresholds.</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year</td><td>32.03%</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>73.57%
<i>[Refer Note 2]</i></td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>10.48%
<i>[Refer Note 2]</i></td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:

<i>Explanations</i><i>: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</i></td><td><i>INR in Cr</i>
<table>
<tr><th>Particulars</th><th>FY 2024-25
<i>[Refer Note 3]</i></th></tr>
<tr><td>Turnover</td><td>5,168</td></tr>
<tr><td>Profit After Tax</td><td>292</td></tr>
<tr><td>Net worth</td><td>807</td></tr>
</table></td></tr>
</table>

Note 2*: The Molycop Group entities follow an accounting period commencing on 1 July 2025 and ending on 30 June 2026. The consolidated financial statements of the Molycop Group have also been prepared for the same reporting period. Accordingly, the most recent completed financial statements available for the Molycop Group entities pertain to FY 2024–25. Therefore, for the purpose of computing the value of the related party transaction as a percentage of the standalone turnover of the subsidiary and the related parties (collectively referred to as the "Molycop Group Entities"), the standalone turnover for FY 2024–25 has been considered.*

Note 3: *FY 2024-25 means financial year starting from 1st June 2024 and ending on 30th June 2025.*

A(5).
Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	1. Purchase of Raw-Materials 2. Freight Charges incurred, on behalf of the PTCS Indonesia. 3. Provision of Functional Support Services to Molycop Singapore.
2.	Details of each type of the proposed transaction	The proposed transactions of purchase of raw materials, freight charges and provision of functional support services between PTCS Indonesia and Molycop Singapore are routine in nature, in the ordinary course of business and on arm's length. **Purchase of Raw Materials** Molycop Singapore operates as a centralized procurement entity and trading hub, providing procurement facilities to Molycop group entities. The Company procure steel bars and steel balls from independent third-party suppliers and sale these to various Molycop manufacturing entities across the globe, as per their requirements. **Intercompany Freight Charges** Transaction of freight charges is inter-linked with purchase of raw materials. Third-party suppliers separately charge Molycop Singapore for freight which are later recharged to respective group entity, at actuals. **Provision of Functional Support Service** PTCS Indonesia provides functional support services to Molycop Singapore. These services include sharing of common costs, including payroll recharge for operational / administrative support services. These services are provided to enhance the economic and / or commercial value of the group entities and are necessary for the business operations of Molycop Singapore.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPTs during the period 1st June 2026 to 31st March 2027, which are prospective in nature, omnibus approval is being sought for purchase of raw materials, freight charges and provision of functional support service.
4.	Whether omnibus approval is being sought?	Approval has been sought on omnibus basis for the period 1st June 2026 to 31st March 2027.
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The value of proposed transactions during the period 1st June 2026 to 31st March 2027 is estimated at INR 542 Cr. The limit has been determined with appropriate margin over previous year keeping in mind, improvement in prices / realization as compared to previous year.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Tega Group with its strong manufacturing capabilities, innovative, and differentiated product portfolio, combined with its R&D capabilities and inter-company functional support services, has launched several products globally. Further, Tega Group has created strategic capabilities to ensure

S. No.	Particulars of the information	Information provided by the management
		uninterrupted supplies globally at competitive price reducing external dependence. Subsidiaries in Tega Group include (a) Manufacturing (b) Procurement (c) Distribution (d) Central service entity etc. Such widespread set up covering more than 90 countries involve significant transactions amongst RPTs generating revenues for Tega Group. The proposed transactions are between PTCS Indonesia and Molycop Singapore whose accounts get consolidated with Tega Industries Limited. These entities act as a manufacturer or procurement hub and help in furthering business and actual presence in various countries. The transaction of purchase of raw materials, payment of freight charges and provision of functional support services are mutually undertaken between group entities, based on their requirements. **<u>Purchase of Raw Materials</u>** Molycop Group has setup procurement entity in Singapore to leverage economies of scale, enhance purchasing power, and streamline procurement activities across group entities. Further, Molycop Group have maintained an inter-company policy for their purchase transaction, justifying the arm's length price. **<u>Payment for Freight Charges</u>** Freight transactions are inter-linked with purchase of raw materials and are cross charged to group entity at actual. **<u>Provision of Functional Support Services</u>** PTCS Indonesia has a team of experts, which supports Molycop Singapore for its requirement of functional support services. As these experts are available within the Group, they support other entities, enabling efficient utilization, resulting in operational synergies and cost optimization.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. *Explanation:* Indirect interest shall mean interest held through any person over which an individual has control.	None of the Promoters, Directors or Key Managerial Personnels (KMP) of Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transactions of purchase of raw materials, payment of freight charges and provision of functional support services between PTCS Indonesia and Molycop Singapore, has been undertaken to address the business need of Molycop Singapore and is routine in nature, conducted in the ordinary course of business and undertaken on arm’s length.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the RPT for which approval is being sought, since these are purchase of raw materials, freight charges and provision of functional support services. The proposed RPT will take place based on market price. RPT for which approval has been sought are

S. No.	Particulars of the information	Information provided by the management
		done at a price that is compliant with applicable transfer pricing regulations in the respective country in which the group entities are situated. The transactions are periodically reviewed by the Company's management.
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there are local TP files, compliant to local country requirements, justifying the arm's length nature of transaction. The transfer pricing policy is reviewed and updated regularly to reflect changes in business operations and industry standards. We also confirm that the value of transactions proposed to be undertaken with Molycop Singapore during the period from 1 June 2026 to 31 March 2027 will remain within the limits approved by the Audit Committee.

B(1).

Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Bids from bidders / suppliers / vendors / traders / distributors have not been availed considering the following: • Molycop Singapore is the procurement arm of Molycop Group engaged in procurement of raw material for group entities, across globe. Centralized procurement entity has been set-up to strengthen global sourcing capabilities and support the group's broader commercial objectives. • Sale made to group entities is common business practice within the group and is driven by commercial considerations and strategic business initiatives. • Payment of Freight charges is inter-linked to purchase of raw materials. • Provision of functional support services is only to support the group entities with internally available skills / expertise within the Group. • It is practically not viable to obtain bids from third

		party.
2.	Basis of determination of price.	The price is determined following an acceptable transfer pricing mechanism The company's management reviews transfer pricing compliance each year, which is the basis of arm's length pricing. **Purchase of Raw Materials** The price is determined following an acceptable transfer pricing mechanism, where Singapore entity target to earn an arm's length margin on full cost, incurred for this transaction. The arm's length margin is supported by local TP Report of Singapore entity. **Payment of Freight Charges** Freight charges are recovered at actuals. **Provision of Functional Support Services** The price is determined following an acceptable transfer pricing mechanism, where PTCS Indonesia recovers the operating cost incurred in relation to provision of functional support services, along with an arm's length mark-up of 7.50%.
3.	In case of Trade advance (*of up to 365 days or such period for which such advances are extended as per normal trade practice*) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable. The payment term / credit tenure ranges between 30 to 120 days depending upon the nature of services received.
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

Item No. 5: Transaction between Molycop USA and GMI USA

Background:

Grinding Media Inc. ('GMI USA') directly holds 100% shares in Moly-Cop USA LLC ('Molycop USA'). GMI USA is an entity holding share or other equity instruments.
In the ordinary course of business, Molycop USA enters into transactions with GMI USA including revolving facility provided and interest income. These transactions are undertaken on an arm's length basis form part of the regular business operations of the respective entities.

A(1).

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Grinding Media Inc. ('GMI USA')
2.	Country of incorporation of the related party	USA
3.	Nature of business of the related party	Holding shares or other equity instruments

A(2).

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a) a) Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. b) b) Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). c) c) Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation**: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control.* *While calculating indirect shareholding, shareholding held by relatives* shall *also be considered.*	GMI USA directly holds 100% shares in Moly-Cop USA LLC (‘Molycop USA’). a. Refer ***Annexure 1*** b. Not Applicable c. Not applicable

A(3).

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.
<i>Explanation:</i> <i>Details need to be disclosed separately for listed entity</i> and <i>its subsidiary.</i></td><td><i>INR in Cr</i>
<table>
<tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2024-25</th><th>FY 2025-26*</th></tr>
<tr><td>1</td><td>Revolving Facility Lender</td><td>2,165</td><td>2,216</td></tr>
<tr><td>2</td><td>Interest income</td><td>86</td><td>90</td></tr>
</table></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Not Applicable
<i>[Refer Note 1]</i></td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>There was no default either by subsidiary or the related party concerning any obligation undertaken by them under a transaction or arrangement anytime in the past.</td></tr>
</table>

The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive.

***Note 1**: Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the Transaction has been completed as of the date of June 1, 2026.*

A(4).

Amount of the proposed transaction(s)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td>1. Revolving Facility: INR 218Cr
2. Interest Income: INR 127Cr</td></tr>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes. Transaction with GMI USA during 1st June 2026 to 31st March 2027 is expected to cross the materiality thresholds.</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year</td><td>20.42%</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>15.18%
<i>[Refer Note 2]</i></td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>-
<i>[Refer Note 3]</i></td></tr>
<tr><td rowspan="2">6.</td><td>Financial performance of the related party for the immediately preceding financial year:</td><td rowspan="2"><i>INR in Cr</i>
<table>
<tr><th>Particulars</th><th>FY 2024-25 <i>[Refer Note 4]</i></th></tr>
<tr><td>Turnover</td><td>-</td></tr>
<tr><td>Profit After Tax</td><td>-556</td></tr>
<tr><td>Net worth</td><td>-3,174</td></tr>
</table></td></tr>
<tr><td><i>Explanations: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</i></td></tr>
</table>

***Note 2**: The Molycop Group entities follow an accounting period commencing on 1 July 2025 and ending on 30 June 2026. The consolidated financial statements of the Molycop Group have also been prepared for the same reporting period. Accordingly, the most recent completed financial statements available for the Molycop Group entities pertain to FY 2024–25. Therefore, for the purpose of computing the value of the related party transaction as a percentage of the standalone turnover of the subsidiary and the related parties (collectively referred to as the "Molycop Group Entities"), the standalone turnover for FY 2024–25 has been considered.*

Note 3: *GMI USA is a holding-cum-financing entity with only interest income (netted against financing costs) and receives intercompany revolving funding from its operating entities to meet its interest payment obligations*.
Note 4: *FY 2024-25 means financial year starting from 1st June 2024 and ending on 30th June 2025.*

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	1. Revolving Facility 2. Interest Income
2.	Details of each type of the proposed transaction	The proposed transaction of revolving facility and interest income between Molycop USA and GMI USA are in the ordinary course of business and on arm's length. Under the arrangement, Molycop USA has provided a revolving credit facility to GMI USA. Further, interest will be computed on the amount utilized during the relevant period.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPTs during the period 1st June 2026 to 31st March 2027, which are prospective in nature, omnibus approval is being sought for providing revolving facility and interest income.
4.	Whether omnibus approval is being sought?	Approval has been sought on omnibus basis for the period 1st June 2026 to 31st March 2027.
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The value of proposed transactions during the period 1st June 2026 to 31st March 2027 is estimated at INR 345 Cr. *(including loan amount of INR 218 Cr).* The limit has been determined with appropriate margin over previous year keeping in mind, improvement in prices / realization as compared to previous year.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Subsidiaries in Tega Group include (a) Manufacturing (b) Procurement (c) Distribution (d) Central service entity (e) Financing entities, etc. Such widespread set up covering more than 90 countries involve significant transactions amongst RPTs generating revenues for Tega Group. Given its extensive global presence, Tega's financial structure includes transactions that optimize cash flow across subsidiaries. Manufacturing and other operating entities creates cash surpluses, which can be leveraged to support capital expenditures, working capital, and other financing needs of the group entities. Tega ensures an optimal mix of equity investments, loans, and guarantees to maintain financial stability across the organization.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. *Explanation:* Indirect interest shall mean	None of the promoters, directors or key managerial personnel of the listed entity / Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transactions of provision of revolving

S. No.	Particulars of the information	Information provided by the management
	interest held through any person over which an individual has control. a. Name of the director / KMP b. Shareholding of the director / KMP, whether direct or indirect, in the related party	facility and interest income thereon between Molycop USA and GMI USA are routine in nature, in the ordinary course of business and on arm's length.
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the said RPT for which approval is being sought, as these are inter-company funding. RPT for which approval has been sought are done at a price that is compliant with applicable transfer pricing regulations in the respective country in which the group entities are situated. The transaction is periodically reviewed by the Company's management.
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there are local TP files, in compliant with local country requirements, justifying the arm's length nature of transaction. The transfer pricing policy is reviewed and updated regularly to reflect changes in business operations and industry standards. We also confirm that the value of transactions proposed to be undertaken with group entities during the period from 1st June 2026 to 31st March 2027 will remain within the limits approved by the Audit Committee.

B(2).

Disclosure *only* in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	Revolving facilities are funded from Molycop USA's own funds (internal accruals and cash balances). There are no external borrowings for this transaction.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed* banks/ *NBFCs/insurance companies/ housing finance companies.*	Not Applicable
	a. Nature of indebtedness	
	b. Total cost of borrowing	
	c. Tenure	
	d. Other details	
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(3) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(4) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Interest will be charged at the rate of 5.72% to GMI USA, computed based on 2-month SOFR + 200bps.
5.	Maturity / due date	The revolving facility generally has a maturity period of up to one year, with renewal clause.
6.	Repayment schedule & terms	There is no fixed repayment term.
7.	Whether secured or unsecured?	Unsecured, considering that revolving facility is provided to group entity.
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Revolving facility will be utilized for repayment of current loans/ liabilities.

B(5).

Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The proposed borrowing arrangement shall be undertaken pursuant to mutually agreed documentation. The material terms of the facility shall be determined on an arm's length basis and in accordance with the Group's financing requirements. No unusual or onerous covenants are contemplated under the proposed borrowing arrangement.
2.	Interest rate (*in* terms *of numerical value or base rate and applicable spread*)	Interest will be charged at the rate of 5.72%. The rate of interest for the transactions proposed to be entered on from 1st June 2026 to 31st March 2027 is expected to be more or less in line with the interest rates mentioned above.
3.	Cost of borrowing Note: This shall include all costs associated with the borrowing	Equivalent to the interest cost payable by GMI USA, being inter-company loans.
4.	Maturity / due date	The revolving facility generally has a maturity period of up to one year, with renewal clause.
5.	Repayment schedule & terms	There is no fixed repayment term.
6.	Whether secured or unsecured	Unsecured, considering that they are within group.
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds will be utilized for repaying the existing external borrowings or facilitating the working capital requirement of other group entities.

C(1).

Disclosure *only* in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*	No standalone credit rating has been obtained for the related party, as these are intercompany loans provided between group entities.

2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public* domain *or as may be provided by the related party upon request.* **In addition, state the following:** a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable
	FY 2025-2026	
	FY 2024-2025	
	FY 2023-2024	

C(4).

Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This* shall *not be applicable to listed banks/NBFC/insurance companies/housing finance companies.*	No material change considering that the new borrowings will replace the existing borrowings and discretionary utilization of the revolving credit facility.
	a. Before transaction	
	b. After transaction	
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/NBFC/*insurance *companies/ housing finance companies.*	No material change considering that the new borrowings will replace the existing borrowings and discretionary utilization of the revolving credit facility.
	a. Before transaction	
	b. After transaction	

Item No. 6: Transactions between Molycop Peru S.A. and Molycop Singapore

Background:

Moly-Cop Adesur S.A. ('Molycop Peru S.A.') and Molycop Singapore Trading Pte. Ltd. ('Molycop Singapore') are fellow subsidiaries operating under the common control of the Tega Group. Molycop Singapore is engaged in procurement of steel bars from third party suppliers and supply them to group entities across the globe.
In the ordinary course of business, Molycop Peru S.A. enters into transactions with Molycop Singapore including purchase of raw materials and freight charges. These transactions are undertaken on an arm's length basis form part of the regular business operations of the respective entities.

A(1).

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Molycop Singapore Trading Pte. Ltd. ('Molycop Singapore')
2.	Country of incorporation of the related party	Singapore
3.	Nature of business of the related party	The company is engaged in procurement of steel bars from third party suppliers and provides them to group entities across the globe.

A(2).

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a) Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. b) b) Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). c) c) Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation**: Indirect shareholding shall mean shareholding held through any person, over*	Moly-Cop Adesur S.A. ('Molycop Peru S.A.') and Molycop Singapore are fellow subsidiaries operating under the common control of the Tega Group. a. Refer ***Annexure 1*** b. Not applicable c. Not applicable

S. No.	Particulars of the information	Information provided by the management
	*which the listed entity/*Subsidiary*/ related party has control.* *While* calculating *indirect shareholding, shareholding held by relatives shall also be considered.*	

A(3).

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. ***Explanation:*** *Details need to be disclosed separately for listed entity and* its *subsidiary.*	*INR in Cr* <table><tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2024-25</th><th>FY 2025-26*</th></tr><tr><td>1</td><td>Purchase of raw materials</td><td>681</td><td>703</td></tr><tr><td>2</td><td>Freight charges</td><td>28</td><td>49</td></tr></table>
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Not applicable ***[Refer Note 1]***
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	There was no default either by subsidiary or the related party concerning any obligation undertaken by them under a transaction or arrangement anytime in the past.

**The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive.*

Note 1*: Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the Transaction has been completed as of the date of June 1, 2026.*

A(4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	1. **Purchase of Raw Materials**: INR 991Cr 2. **Freight Charges**: INR 69Cr
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes. Transaction with Molycop Singapore during 1st June 2026 to 31st March 2027 is expected to cross the materiality thresholds.

<table>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year</td><td>62.71%</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>41.80%
<i>[Refer Note 2]</i></td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>20.52%
<i>[Refer Note 2]</i></td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:
<i>Explanations</i><i>: The above information is to be given on standalone basis. If standalone is not available, provide on</i> consolidated <i>basis.</i></td><td><i>INR in Cr</i>
<table>
<tr><th>Particulars</th><th>FY 2024-25
<i>[Refer Note 3]</i></th></tr>
<tr><td>Turnover</td><td>5,168</td></tr>
<tr><td>Profit After Tax</td><td>292</td></tr>
<tr><td>Net worth</td><td>807</td></tr>
</table></td></tr>
</table>

Note 2*: The Molycop Group entities follow an accounting period commencing on 1st July 2025 and ending on 30th June 2026. The consolidated financial statements of the Molycop Group have also been prepared for the same reporting period. Accordingly, the most recent completed financial statements available for the Molycop Group entities pertain to FY 2024–25. Therefore, for the purpose of computing the value of the related party transaction as a percentage of the standalone turnover of the subsidiary and the related parties (collectively referred to as the "Molycop Group Entities"), the standalone turnover for FY 2024–25 has been considered.*

Note 3: *FY 2024-25 means financial year starting from 1st June 2024 and ending on 30th June 2025.*

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	1. Purchase of raw materials 2. Freight charges incurred in relation to purchase of raw materials
2.	Details of each type of the proposed transaction	The proposed transactions of purchase of raw materials and freight charges between Molycop Peru S.A. and Molycop Singapore are routine in nature, in the ordinary course of business and on arm’s length. **Purchase of Raw Materials** Molycop Singapore operates as centralized procurement entity and trading hub, which purchases raw materials for sell to group entities. Molycop Singapore procure steel bars and steel balls from third-party suppliers, as per their requirements of the group entities. **Freight Charges** Transaction of freight charges is inter-linked with

S. No.	Particulars of the information	Information provided by the management
		purchase of raw materials. Third-party suppliers separately charge Molycop Singapore for freight which are later recharged to respective group entity, at actuals.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPTs during the period 1st June 2026 to 31st March 2027, which are prospective in nature, omnibus approval is being sought for purchase of raw materials and freight charges.
4.	Whether omnibus approval is being sought?	Approval has been sought on omnibus basis for the period 1st June 2026 to 31st March 2027.
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The value of proposed transaction during the period 1st June 2026 to 31st March 2027 is estimated at INR 1,060Cr. The limit has been determined with appropriate margin over previous year keeping in mind, improvement in prices / realization as compared to previous year.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Tega Group, with its strong manufacturing capabilities, innovative, and differentiated product portfolio, combined with its R&D capabilities and inter-company functional support services, has launched several products globally. Further, Tega Group has created strategic capabilities to ensure uninterrupted supplies globally at competitive price reducing external dependence. Subsidiaries in Tega Group include (a) Manufacturing (b) Procurement (c) Distribution (d) Central service entity etc. Such widespread set up covering more than 90 countries involve significant transactions amongst RPTs generating revenues for Tega Group. The proposed transactions are between Molycop Peru S.A. and Molycop Singapore whose accounts get consolidated with Tega Industries Limited. These entities act as a manufacturer or procurement hub and help in furthering business and actual presence in various countries. The transaction of purchase of raw materials and freight charges are mutually undertaken between group entities, based on the requirements. **<u>Purchase of Raw Materials</u>** Molycop Group has setup a procurement entity in Singapore, considering strategic location and to leverage economies of scale, enhance purchasing power, and streamline procurement activities across group entities. Further, Molycop Group have maintained an inter-company policy for their purchase transaction, justifying the arm's length price. **<u>Payment for Freight Charge</u>** Freight transaction is interlinked with purchase of raw materials and are cross charged to group entity at actual.

S. No.	Particulars of the information	Information provided by the management
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. *Explanation:* Indirect interest shall mean interest held through any person over which an individual has control.	None of the Promoters, Directors or Key Managerial Personnels (KMP) of Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transactions of purchase of raw materials and freight charges between Molycop Peru S.A. and Molycop Singapore has been undertaken considering business rational and requirements of the entities, and are routine in nature, in the ordinary course of business and on arm’s length.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the RPT for which approval is being sought, since these are purchase of raw materials, freight charges and provision of functional support services. The proposed RPT will take place based on market price. RPT for which approval has been sought are done at a price that is compliant with applicable transfer pricing regulations in the respective country in which the group entities are situated. The transactions are periodically reviewed by the Company’s management.
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there are local TP files, in compliance with local country requirements, justifying the arm's length nature of transaction. The transfer pricing policy is reviewed and updated regularly to reflect changes in business operations and industry standards. We also confirm that the value of transactions proposed to be undertaken with Molycop Singapore during the period from 1st June 2026 to 31st March 2027 will remain within the limits approved by the Audit Committee.

B(1).

Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Bids from bidders / suppliers / vendors / traders / distributors have not been availed considering the following: • Molycop Singapore is the procurement arm of Molycop Group engaged in procurement of raw material for group entities, across globe. Centralized procurement entity has been set-up to strengthen global sourcing capabilities and support the group's broader commercial objectives. • Sale made to group entities is common business practice within the group and is driven by commercial considerations and strategic business initiatives. • Payment of freight charges is inter-linked to purchase of raw materials. • It is practically not viable to obtain bids from third party.
2.	Basis of determination of price.	The price is determined following an acceptable transfer pricing mechanism The company's management reviews transfer pricing compliance each year, which is the basis of arm's length pricing. **Purchase of Raw Materials** The price is determined following an acceptable transfer pricing mechanism, where Singapore entity target to earn an arm's length margin on full cost, incurred for this transaction. The arm's length margin is supported by local TP Report of Singapore entity. **Payment of Freight Charges** Freight charges are recovered at actuals.
3.	In case of Trade advance (*of upto 365 days or such period for which such advances are extended as per normal trade practice*), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable. The payment term / credit tenure ranges between 30 to 120 days depending upon the nature of services received.
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

Item No. 7: Transactions between Molycop Peru S.A. and GMI USA

Background:

Moly-Cop Adesur S.A. ('Molycop Peru S.A.') and Grinding Media Inc. ('GMI USA') are fellow subsidiaries operating under the common control of the Tega Group. GMI USA is engaged in holding shares and other equity instruments.

In the ordinary course of business, Molycop Peru SA enters into transactions with GMI USA including revolving facility provided and interest income. These transactions are undertaken on an arm's length basis form part of the regular business operations of the respective entities.

A(1).

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Grinding Media Inc. ('GMI USA')
2.	Country of incorporation of the related party	USA
3.	Nature of business of the related party	Holding shares or other equity instruments

A(2).

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a) Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party b) Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). c) Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation****: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control.* *While calculating indirect shareholding,*	Moly-Cop Adesur S.A. ('Molycop Peru S.A.'), and GMI USA are fellow subsidiaries operating under the common control of the Tega Group. a. Refer ***Annexure 1*** b. Not applicable c. Not applicable

	shareholding held by relatives shall also be considered.	

A(3).

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td rowspan="2">1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.</td><td rowspan="2">INR in Cr<table><tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2024-25</th><th>FY 2025-26*</th></tr><tr><td>1</td><td>Revolving Facility</td><td>996</td><td>1,019</td></tr><tr><td>2</td><td>Interest Income</td><td>44</td><td>37</td></tr></table></td></tr>
<tr><td><i>Explanation:</i> <i>Details need to be disclosed separately for listed entity and its subsidiary.</i></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Not Applicable
<i>[Refer Note 1]</i></td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>There was no default either by subsidiary or the related party concerning any obligation undertaken by them under a transaction or arrangement anytime in the past.</td></tr>
</table>

**The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive.*

Note 1*: Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the Transaction has been completed as of the date of 1st June, 2026.*

A(4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	**1. Revolving Facility:** INR 216 Cr **2. Interest Income:** INR 52 Cr
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes. The transaction with GMI USA during 1 June 2026 to 31 March 2027 is expected to cross the materiality thresholds.

<table>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year</td><td>15.81%</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>10.54%
<i>[Refer Note 2]</i></td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>-
<i>[Refer Note 3]</i></td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:
<i>Explanations: The above information is to be given on standalone basis. If standalone is</i> not <i>available, provide on consolidated basis.</i></td><td><i>INR in Cr</i>
<table>
<tr><th>Particulars</th><th>FY 2024-25 <i>[Refer Note 4]</i></th></tr>
<tr><td>Turnover</td><td></td></tr>
<tr><td>Profit After Tax</td><td>(556)</td></tr>
<tr><td>Net worth</td><td>(3,174)</td></tr>
</table></td></tr>
</table>

Note 2*: The Molycop Group entities follow an accounting period commencing on 1 July 2025 and ending on 30 June 2026. The consolidated financial statements of the Molycop Group have also been prepared for the same reporting period. Accordingly, the most recent completed financial statements available for the Molycop Group entities pertain to FY 2024–25. Therefore, for the purpose of computing the value of the related party transaction as a percentage of the standalone turnover of the subsidiary and the related parties (collectively referred to as the "Molycop Group Entities"), the standalone turnover for FY 2024–25 has been considered.*

Note 3: *GMI USA is a holding-cum-financing entity with only interest income (netted against financing costs) and receives intercompany revolving funding from its operating entities to meet its interest payment obligations.*

Note 4: *FY 2024-25 means financial year starting from 1st June 2024 and ending on 30th June 2025.*

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	1. Revolving Facility 2. Interest Income
2.	Details of each type of the proposed transaction	The proposed transaction of revolving facility and interest income between Molycop Peru S.A. and GMI USA are in the ordinary course of business and on arm’s length. Under the arrangement, Molycop Peru S.A. has provided a revolving credit facility from GMI USA. Further, interest will be computed on the amount utilized during the relevant period.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPTs during the period 1st June 2026 to 31st March 2027, which are prospective in nature, omnibus approval is being sought for providing revolving facility and

S. No.	Particulars of the information	Information provided by the management
		interest income.
4.	Whether omnibus approval is being sought?	Approval has been sought on omnibus basis for the period 1st June 2026 to 31st March 2027.
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The value of proposed transactions during the period 1st June 2026 to 31st March 2027 is estimated at INR 267Cr *(including loan amount of INR 216 Cr)*. The limit has been determined with appropriate margin over previous year keeping in mind, improvement in prices / realization as compared to previous year.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Subsidiaries in Tega Group include (a) Manufacturing (b) Procurement (c) Distribution (d) Central service entity (e) Financing entities, etc. Such widespread set up covering more than 90 countries involve significant transactions amongst RPTs generating revenues for Tega Group. Given its extensive global presence, Tega's financial structure includes transactions that optimize cash flow across subsidiaries. Manufacturing and other operating entities creates cash surpluses, which can be leveraged to support capital expenditures, working capital, and other financing needs of the group entities. Tega ensures an optimal mix of equity investments, loans, and guarantees to maintain financial stability across the organization.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. *Explanation:* Indirect interest shall mean interest held through any person over which an individual has control.	None of the promoters, directors or key managerial personnel of the listed entity / Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transactions of providing revolving facility and interest income thereon between Molycop Peru S.A. and GMI USA are routine in nature, in the ordinary course of business and on arm's length.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the said RPT for which approval is being sought, as these are inter-company funding. RPT for which approval has been sought are done at a price that is compliant with applicable transfer pricing regulations in the respective country in which the group entities are situated. The transaction is periodically reviewed by the Company's management.

S. No.	Particulars of the information	Information provided by the management
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there are local TP files, in compliance with local country requirements, justifying the arm's length nature of transaction. The transfer pricing policy is reviewed and updated regularly to reflect changes in business operations and industry standards. We also confirm that the value of transactions proposed to be undertaken with group entities during the period from 1 June 2026 to 31 March 2027 will remain within the limits approved by the Audit Committee.

B(2).

Disclosure *only* in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	Revolving facilities are funded from lender's own funds (internal accruals and cash balances). There are no external borrowings for this transaction.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not Applicable
	a. Nature of indebtedness	
	b. Total cost of borrowing	
	c. Tenure	
	d. Other details	

S. No.	Particulars of the information	Information provided by the management
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(5) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(6) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Interest will be charged at the rate of 5.72% to GMI USA, computed based on 2-month SOFR + 200bps.
5.	Maturity / due date	The revolving facility generally has a maturity period of up to one year, with clause to renew.
6.	Repayment schedule & terms	There is no fixed repayment term.
7.	Whether secured or unsecured?	Unsecured, considering that revolving facility is provided to group entity.
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds will be utilized for repaying the existing external borrowings or facilitating the working capital requirement of other group entities.

B(5).

Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The proposed borrowing arrangement shall be undertaken pursuant to mutually agreed documentation. The material terms of the facility shall be determined on an arm's length basis and in accordance with the Group's financing requirements. No unusual or onerous covenants are contemplated under the proposed borrowing arrangement**.**
2.	Interest rate (*in terms of numerical value or base rate and applicable spread*)	Interest will be charged at the rate of 5.72%. The rate of interest for the transactions proposed to be entered on from 1st June 2026 to 31st March 2027 is expected to be more or less in line with the interest rates mentioned above.
3.	Cost of borrowing *Note: This shall include all costs associated with the borrowing*	Equivalent to the interest cost payable by GMI USA, being inter-company loans.
4.	Maturity / due date	The revolving facility generally has a maturity period of up to one year, with renew clause.
5.	Repayment schedule & terms	There is no fixed repayment term.
6.	Whether secured or unsecured	Unsecured, considering that they are within group.

7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds will be utilized for repaying the existing external borrowings or facilitating the working capital requirement of other group entities.

C(1).

Disclosure *only* in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*	No standalone credit rating has been obtained for the related party, as these are intercompany loans provided between group entities.
2.	Default on borrowings, ***if any***, over the last three financial \years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* **In addition, state the following:** a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable
	FY 2025-2026	
	FY 2024-2025	
	FY 2023-2024	

C(4).

Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks / NBFC / insurance companies / housing finance companies.*	As Molycop group entities follow July to June as accounting period, the financial statements of FY 2025-26 is not available, and hence details below have been derived basis FY 2024-25 numbers. No material change considering that the new borrowings will replace the existing borrowings and discretionary utilization of the revolving credit facility. Further, the Debt-to-Equity Ratio is well within the globally acceptable norm of 2:1. Since the financial statements of FY 2025-26 are not available at this point of time, the details below have been derived basis FY 2024-25 numbers.
	a. Before transaction	(3.46:1)
	b. After transaction	(3.77:1)
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks / NBFC / insurance companies / housing finance companies.*	Since the financial statements of FY 2025-26 are not available at this point of time, the details below have been derived basis FY 2024-25 numbers.
	a. Before transaction	(0.0005:1)
	b. After transaction	(0.0001:1) No material change considering that the new borrowings will replace the existing borrowings and discretionary utilization of the revolving credit facility.

Item No. 8: Transactions between Molycop Canada and Molycop Singapore

Background:

Moly-Cop Canada (‘Molycop Canada’) and Molycop Singapore Trading Pte. Ltd. (‘Molycop Singapore’) are fellow subsidiaries operating under the common control of the Tega Group. Molycop Singapore is engaged in procurement of steel bars from third party suppliers and supply them to group entities across the globe.
In the ordinary course of business, Molycop Canada enters into transactions with Molycop Singapore including purchase of raw materials and freight charges. These transactions are undertaken on an arm's length basis form part of the regular business operations of the respective entities.

A(1).

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management

1.	Name of the related party	Molycop Singapore Trading Pte. Ltd. ('Molycop Singapore')
2.	Country of incorporation of the related party	Singapore
3.	Nature of business of the related party	The company is engaged in procurement of steel bars from third party suppliers and provides them to group entities across the globe.

A(2).

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a) Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. b) Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). c) Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation**: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/*Subsidiary*/ related party has control.* *While calculating indirect shareholding, shareholding held by relatives shall also be considered.*	Moly-Cop Canada ('Molycop Canada') and Molycop Singapore are fellow subsidiaries operating under the common control of the Tega Group. a. Refer ***Annexure 1*** b. Not applicable c. Not applicable.

A(3).

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td rowspan="2">1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.</td><td rowspan="2"><i>INR in Cr</i>
<table>
<tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2024-25</th><th>FY 2025-26*</th></tr>
<tr><td>1</td><td>Purchase of raw materials</td><td>459</td><td>687</td></tr>
<tr><td>2</td><td>Freight charges</td><td>44</td><td>69</td></tr>
</table></td></tr>
<tr><td><i>Explanation:</i> Details <i>need to be disclosed separately for listed entity and its subsidiary.</i></td></tr>
</table>

2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Not applicable ***[Refer Note 1]***
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	There was no default either by Subsidiary or the related party concerning any obligation undertaken by them under a transaction or arrangement anytime in the past.

[*] *The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive.*

Note 1*: Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the Transaction has been completed as of the date of 1st June, 2026.*

A(4).

Amount of the proposed transaction(s)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td>1. Purchase of Raw Materials: INR 968Cr
2. Freight Charges: INR 97Cr</td></tr>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes. Transaction with Moly-cop Singapore during 1 June 2026 to 31 March 2027 is expected to cross the materiality thresholds.</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year</td><td>62.96%</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>73.36%
<i>[Refer Note 2]</i></td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>20.60%
<i>[Refer Note 2]</i></td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:
<i>Explanations</i><i>: The above information is to be given on standalone basis. If standalone is not available, provide on</i> consolidated <i>basis.</i></td><td><i>INR in Cr</i>
<table>
<tr><th>Particulars</th><th>FY 2024-25 <i>[Refer Note 3]</i></th></tr>
<tr><td>Turnover</td><td>5,168</td></tr>
</table>
</td></tr>
</table>

		Profit After Tax	292
		Net worth	807

***Note 2**: The Molycop Group entities follow an accounting period commencing on 1st July 2025 and ending on 30th June 2026. The consolidated financial statements of the Molycop Group have also been prepared for the same reporting period. Accordingly, the most recent completed financial statements available for the Molycop Group entities pertain to FY 2024–25. Therefore, for the purpose of computing the value of the related party transaction as a percentage of the standalone turnover of the subsidiary and the related parties (collectively referred to as the "Molycop Group Entities"), the standalone turnover for FY 2024–25 has been considered.*

***Note 3:** FY 2024-25 means financial year starting from 1st June 2024 and ending on 30th June 2025.*

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	1. Purchase of Raw-Materials 2. Freight Charges incurred by RP, on behalf of the Subsidiary
2.	Details of each type of the proposed transaction	The proposed transactions of purchase of raw materials and freight charges between Molycop Canada and Molycop Singapore are routine in nature, in the ordinary course of business and on arm's length. **Purchase of Raw Materials** Molycop Singapore operates as centralized procurement entity and trading hub, which purchases raw materials for sell to group entities. Molycop Singapore procure steel bars and steel balls from third-party suppliers, as per their requirements of the group entities. **Intercompany Freight Charges** Transaction of freight charges is inter-linked with purchase of raw materials. Third-party suppliers separately charge Molycop Singapore for freight which are later recharged to respective group entity, at actuals.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPTs during the period 1st June 2026 to 31st March 2027, which are prospective in nature, omnibus approval is being sought for purchase of raw materials and freight charges.
4.	Whether omnibus approval is being sought?	Approval has been sought on omnibus basis for the period 1st June 2026 to 31st March 2027.
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The value of proposed transaction during the period 1st June 2026 to 31st March 2027 is estimated at INR 1,065 Cr. The limit has been determined with appropriate margin over previous year keeping in mind, improvement in prices / realization as compared to previous year.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Tega Group, with its strong manufacturing capabilities, innovative, and differentiated product portfolio, combined with its R&D capabilities and inter-company functional support services, has launched several products globally. Further, Tega

S. No.	Particulars of the information	Information provided by the management
		Group has created strategic capabilities to ensure uninterrupted supplies globally at competitive price reducing external dependence. Subsidiaries in Tega Group include (a) Manufacturing (b) Procurement (c) Distribution (d) Central service entity etc. Such widespread set up covering more than 90 countries involve significant transactions amongst RPTs generating revenues for Tega Group. The proposed transactions are between Molycop Canada and Molycop Singapore whose accounts get consolidated with Tega Industries Limited. These entities act as a manufacturer or procurement hub and help in furthering business and actual presence in various countries. The transaction of purchase of raw materials and freight charges are mutually undertaken between group entities, based on the requirements. **Purchase of Raw Materials** Molycop Group has setup a procurement entity in Singapore, considering strategic location and to leverage economies of scale, enhance purchasing power, and streamline procurement activities across group entities. Further, Molycop Group have maintained an inter-company policy for their purchase transaction, justifying the arm's length price. **Payment for Freight Charge** Freight transaction is inter-linked with purchase of raw materials and are cross charged to group entity at actual.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. *Explanation:* Indirect interest shall mean interest held through any person over which an individual has control.	None of the Promoters, Directors or Key Managerial Personnels (KMP) of Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transactions of purchase of raw materials and freight charges between Molycop Canada and Molycop Singapore has been undertaken considering business rational and requirements of the entities, and are routine in nature, in the ordinary course of business and on arm's length.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the RPT for which approval is being sought, since these are purchase of raw materials and freight charges. The proposed RPT will take place based on market price. RPT for which approval has been sought are done at a price that is compliant with applicable transfer pricing regulations in the respective country in which the group entities are situated. The transactions are periodically reviewed by the Company's management.
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop

S. No.	Particulars of the information	Information provided by the management
		Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there are local TP files, in compliance with local country requirements, justifying the arm's length nature of transaction. The transfer pricing policy is reviewed and updated regularly to reflect changes in business operations and industry standards. We also confirm that the value of transactions proposed to be undertaken with Molycop Singapore during the period from 1 June 2026 to 31st March 2027 will remain within the limits approved by the Audit Committee.

<u>B(1).</u>

<u>Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances</u>

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Bids from bidders / suppliers / vendors / traders / distributors have not been availed considering the following: • Molycop Singapore is the procurement arm of Molycop Group engaged in procurement of raw material for group entities, across globe. Centralized procurement entity has been set-up to strengthen global sourcing capabilities and support the group's broader commercial objectives. • Sale made to group entities is common business practice within the group and is driven by commercial considerations and strategic business initiatives. • Payment of Freight charges is inter-linked to purchase of raw materials. • It is practically not viable to obtain bids from third party.
2.	Basis of determination of price.	The price is determined following an acceptable transfer pricing mechanism. The company’s management reviews transfer pricing compliance each year, which is the basis of arm’s length pricing. **<u>Purchase of Raw Materials</u>** The price is determined following an acceptable transfer pricing mechanism, where Singapore entity

		target to earn an arm's length margin on full cost, incurred for this transaction. The arm's length margin is supported by local TP Report of Singapore entity. **Payment of Freight Charges** Freight charges are recovered at actuals.
3.	In case of Trade advance (*of up to 365 days or such period for which such advances are* extended *as per normal trade practice*), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable. The payment term / credit tenure ranges between 30 to 120 days depending upon the nature of services received.
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

Item No. 9: Transactions between Molycop Canada and GMI USA

Background:

Moly-Cop Canada ('Molycop Canada') and Grinding Media Inc. ('GMI USA') are fellow subsidiaries operating under the common control of the Tega Group. GMI USA is engaged in holding shares and other equity instruments.

In the ordinary course of business, Molycop Canada enters into transactions with GMI USA including revolving facility provided and interest income. These transactions are undertaken on an arm's length basis form part of the regular business operations of the respective entities.

A(1).

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Grinding Media Inc. ('GMI USA')
2.	Country of incorporation of the related party	USA
3.	Nature of business of the related party	Holding shares or other equity instruments

A(2).

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a. Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. b. Where the related party is a partnership firm or a sole proprietorship concern or a	Moly-Cop Canada ('Molycop Canada') and GMI USA are fellow subsidiaries operating under the common control of the Tega Group. a. Refer ***Annexure 1*** b. Not applicable c. Not applicable

	body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). c. Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation****: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control.* *While calculating indirect shareholding, shareholding held by relatives shall also be considered.*	

A(3).

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. ***Explanation:*** *Details need to be disclosed separately for listed entity and its subsidiary.*	*INR in Cr* **S. No.** | **Nature of Transactions** | **FY 2024-25** | **FY 2025-26*** 1 | Revolving Facility | 866 | 887 2 | Interest income | 35 | 22
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Not Applicable ***[Refer Note 1]***
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	There was no default either by subsidiary or the related party concerning any obligation undertaken by them under a transaction or arrangement anytime in the past.

INR in Cr

S. No.	Nature of Transactions	FY 2024-25	FY 2025-26*
1	Revolving Facility	866	887
2	Interest income	35	22

**The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive.*

Note 1*: Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the Transaction has been completed as of the date of 1st June, 2026.*

A(4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	1. **Revolving Facility:** INR 624Cr 2. **Interest Income:** INR 32Cr

<table>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes. Transaction with GMI USA during 1st June 2026 to 31st March 2027 is expected to cross the materiality thresholds.</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year</td><td>38.79%</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>45.19%
<i>[Refer Note 2]</i></td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>-
<i>[Refer Note 3]</i></td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:
<i>Explanations</i><i>: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated</i> basis.</td><td><i>INR in Cr</i>
<table>
<tr><th>Particulars</th><th>FY 2024-25 <i>[Refer Note 4]</i></th></tr>
<tr><td>Turnover</td><td>-</td></tr>
<tr><td>Profit After Tax</td><td>(556)</td></tr>
<tr><td>Net worth</td><td>(3,174)</td></tr>
</table></td></tr>
</table>

***Note 2**: The Molycop Group entities follow an accounting period commencing on 1st July 2025 and ending on 30th June 2026. The consolidated financial statements of the Molycop Group have also been prepared for the same reporting period. Accordingly, the most recent completed financial statements available for the Molycop Group entities pertain to FY 2024–25. Therefore, for the purpose of computing the value of the related party transaction as a percentage of the standalone turnover of the subsidiary and the related parties (collectively referred to as the "Molycop Group Entities"), the standalone turnover for FY 2024–25 has been considered.*

***Note 3:** GMI USA is a holding-cum-financing entity with only interest income (netted against financing costs) and receives intercompany revolving funding from its operating entities to meet its interest payment obligations.*

***Note 4:** FY 2024-25 means financial year starting from 1st June 2024 and ending on 30th June 2025.*

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	1. Revolving Facility 2. Interest Income
2.	Details of each type of the proposed transaction	The proposed transaction of revolving facility and interest income between Molycop Canada and GMI USA are in the ordinary course of business and on arm’s length. Under the arrangement, Molycop Canada has provided a revolving credit facility to GMI USA. Further, interest will be computed on the amount actually utilized during the relevant period.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPTs during the period 1st June 2026 to 31st March

S. No.	Particulars of the information	Information provided by the management
		2027, which are prospective in nature, omnibus approval is being sought for providing revolving facility and interest income.
4.	Whether omnibus approval is being sought?	Approval has been sought on omnibus basis for the period 1st June 2026 to 31st March 2027.
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The value of proposed transaction during the period 1st June 2026 to 31st March 2027 is estimated at INR 656Cr. *(including loan amount of INR 624Cr.)* The limit has been determined with appropriate margin over previous year keeping in mind, improvement in prices / realization as compared to previous year.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Subsidiaries in Tega Group include (a) Manufacturing (b) Procurement (c) Distribution (d) Central service entity (e) Financing entities, etc. Such widespread set up covering more than 90 countries involve significant transactions amongst RPTs generating revenues for Tega Group. Given its extensive global presence, Tega's financial structure includes transactions that optimize cash flow across subsidiaries. Manufacturing and other operating entities creates cash surpluses, which can be leveraged to support capital expenditures, working capital, and other financing needs of the group entities. Tega ensures an optimal mix of equity investments, loans, and guarantees to maintain financial stability across the organization.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. *Explanation:* Indirect interest shall mean interest held through any person over which an individual has control.	None of the promoters, directors or key managerial personnel of the listed entity / Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transactions of provision of revolving facility and interest income thereon between Molycop Canada and GMI USA are routine in nature, in the ordinary course of business and on arm's length.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the said RPT for which approval is being sought, as these are inter-company funding. RPT for which approval has been sought are done at a price that is compliant with applicable transfer pricing regulations in the respective country in which the group entities are situated. The transaction is periodically reviewed by the Company's management.
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining

S. No.	Particulars of the information	Information provided by the management
		stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there are local TP files, in compliance with local country requirements, justifying the arm's length nature of transaction. The transfer pricing policy is reviewed and updated regularly to reflect changes in business operations and industry standards. We also confirm that the value of transactions proposed to be undertaken with group entities during the period from 1 June 2026 to 31 March 2027 will remain within the limits approved by the Audit Committee.

B(2).

Disclosure *only* in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	Revolving facilities are funded from Molycop Canada's own funds (internal accruals and cash balances). There are no external borrowings for this transaction.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not Applicable
	a. Nature of indebtedness	
	b. Total cost of borrowing	
	c. Tenure	
	d. Other details	
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(7) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(8) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	

S. No.	Particulars of the information	Information provided by the management
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Interest will be charged at the rate of 5.72% to GMI USA, computed based on 2-month SOFR + 200bps.
5.	Maturity / due date	The revolving facility generally has a maturity period of up to one year, with clause to renew.
6.	Repayment schedule & terms	There is no fixed repayment term.
7.	Whether secured or unsecured?	Unsecured, considering that revolving facility is provided to group entity.
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Revolving facility will be utilized for repayment of current loans/ liabilities.

B(5).

Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The proposed borrowing arrangement shall be undertaken pursuant to mutually agreed documentation. The material terms of the facility shall be determined on an arm's length basis and in accordance with the Group's financing requirements. No unusual or onerous covenants are contemplated under the proposed borrowing arrangement**.**
2.	Interest rate (*in terms of numerical value or base rate and* applicable *spread*)	Interest will be charged at the rate of 5.72%. The rate of interest for the transactions proposed to be entered on from 1st June 2026 to 31st March 2027 is expected to be more or less in line with the interest rates mentioned above.
3.	Cost of borrowing *Note:* This *shall include all costs associated with the borrowing*	Equivalent to the interest cost payable by GMI USA, being inter-company loans.
4.	Maturity / due date	The revolving facility generally has a maturity period of up to one year, with renew clause.
5.	Repayment schedule & terms	There is no fixed repayment term.
6.	Whether secured or unsecured	Unsecured, considering that they are within group.
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds will be utilized for repaying the existing external borrowings or facilitating the working capital requirement of other group entities.

C(1).

Disclosure *only* in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*	No standalone credit rating has been obtained for the related party, as these are intercompany loan provided between group entities.
2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* **In addition, state the following:** a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable
	FY 2025-2026	
	FY 2024-2025	
	FY 2023-2024	

C(4).

Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This* shall *not be applicable to listed banks/NBFC/insurance companies/housing finance companies.*	No material change considering that the new borrowings will replace the existing borrowings and discretionary utilization of the revolving credit facility.

	a. Before transaction	
	b. After transaction	
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/NBFC/*insurance *companies/ housing finance companies.*	No material change considering that the new borrowings will replace the existing borrowings and discretionary utilization of the revolving credit facility.
	a. Before transaction	
	b. After transaction	

Item No. 10: Transactions between Molycop Chile and Molycop Mexico

Background:

Moly-Cop Chile S.A. (‘Molycop Chile’) and Moly-Cop Mexico S.A. de C.V. (‘Molycop Mexico’) are fellow subsidiaries operating under the common control of the Tega Group. Molycop Mexico is engaged in manufacturing small and medium-forged balls. The manufacturing facility is in El Salto, Mexico with a production capacity of 135000 metric tons per year.

In the ordinary course of business, Molycop Chile enters into transactions with Molycop Mexico including sale of finished goods and provision of functional support services. These transactions are undertaken on an arm's length basis form part of the regular business operations of the respective entities.

A(1).

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Moly-Cop Mexico S.A. de C.V. (‘Molycop Mexico’)
2.	Country of incorporation of the related party	Mexico
3.	Nature of business of the related party	The company is engaged in manufacturing small and medium-forged balls. The manufacturing facility is in El Salto, Mexico with a production capacity of 135000 metric tons per year.

A(2).

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a. Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. b. Where the related party is a	Moly-Cop Chile S.A. (‘Molycop Chile’) and Molycop Mexico are fellow subsidiaries operating under the common control of the Tega Group. a. Refer ***Annexure 1*** b. Not Applicable c. Not applicable

S. No.	Particulars of the information	Information provided by the management
	partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). c. Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation**: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/* related *party has control.* *While calculating* indirect *shareholding, shareholding held by relatives shall also be considered.*	

A(3).

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.
<i>Explanation:</i> <i>Details need to be disclosed separately for listed entity and its subsidiary.</i></td><td><i>INR in Cr</i>
<table>
<tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2024-25</th><th>FY 2025-26*</th></tr>
<tr><td>1</td><td>Sale of Finished goods</td><td>188</td><td>386</td></tr>
<tr><td>2</td><td>Purchase of goods</td><td>41</td><td>-</td></tr>
<tr><td>3</td><td>Freight charges</td><td>6</td><td>-</td></tr>
<tr><td>4</td><td>Provision of Functional Support Services</td><td>-</td><td>0.31</td></tr>
</table>
</td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Not Applicable
<i>[Refer Note 1]</i></td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>There was no default either by Subsidiary or the related party concerning any obligation undertaken by them under a transaction or arrangement anytime in the past.</td></tr>
</table>

**The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive.*

***Note 1**: Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the Transaction has been completed as of the date of June 1, 2026.*

A(4).

Amount of the proposed transaction(s)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td>1. Sale of Finished goods: INR 754Cr
2. Provision of Functional Support Services: INR 0.43 Cr</td></tr>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes. Transaction with Molycop Mexico during 1st June 2026 to 31st March 2027 is expected to cross the materiality thresholds.</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year</td><td>44.64%</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>23.59%
<i>[Refer Note 2]</i></td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>55.83%
<i>[Refer Note 2]</i></td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:
<i>Explanations</i><i>: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</i></td><td>INR in Cr
<table>
<tr><th>Particulars</th><th>FY 2024-25
<i>[Refer Note 3]</i></th></tr>
<tr><td>Turnover</td><td>1,352</td></tr>
<tr><td>Profit After Tax</td><td>36</td></tr>
<tr><td>Net worth</td><td>310</td></tr>
</table></td></tr>
</table>

Note 2*: The Molycop Group entities follow an accounting period commencing on 1st July 2025 and ending on 30th June 2026. The consolidated financial statements of the Molycop Group have also been prepared for the same reporting period. Accordingly, the most recent completed financial statements available for the Molycop Group entities pertain to FY 2024–25. Therefore, for the purpose of computing the value of the related party transaction as a percentage of the standalone turnover of the subsidiary and the related parties (collectively referred to as the "Molycop Group Entities"), the standalone turnover for FY 2024–25 has been considered.*

Note 3: FY 2024-25 means financial year starting from 1st January 2025 and ending on 31st December 2025.

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	1. Sale of Finished goods 2. Provision of Functional Support Services
2.	Details of each type of the proposed transaction	The proposed transactions of sale of finished goods and provision of functional support services

S. No.	Particulars of the information	Information provided by the management
		between Molycop Chile and Molycop Mexico are routine in nature, in the ordinary course of business and on arm's length. **<u>Sale of Finished goods</u>** Molycop Chile is a manufacturing company, engaged into manufacturing of grinding media products. The company sells finished goods to fellow subsidiary in Mexico. **<u>Provision of Functional Support Services</u>** The proposed transaction for functional support services between Molycop Chile and Molycop Mexico are routine in nature, in the ordinary course of business and on arm's length. Molycop Chile has provided functional support services to Molycop Mexico. These services include sharing of common costs including payroll recharges for corporate and IT employee. The services are necessary for the business operations of Molycop Mexico.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPTs during the period 1st June 2026 to 31st March 2027, which are prospective in nature, omnibus approval is being sought for sale of finished goods and provision of functional support service.
4.	Whether omnibus approval is being sought?	Approval has been sought on omnibus basis for the period 1st June 2026 to 31st March 2027
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The value of proposed transactions during the period 1st June 2026 to 31st March 2027 is estimated at INR 755 Cr. The limit has been determined with appropriate margin over previous year keeping in mind, improvement in prices / realization as compared to previous year.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Tega Group, with its strong manufacturing capabilities, innovative, and differentiated product portfolio, combined with its R&D capabilities and inter-company functional support services, has launched several products globally. Further, Tega Group has created strategic capabilities to ensure uninterrupted supplies globally at competitive price reducing external dependence. Subsidiaries in Tega Group include (a) Manufacturing (b) Procurement (c) Distribution (d) Central service entity etc. Such widespread set up covering more than 90 countries involve significant transactions amongst RPTs generating revenues for Tega Group. The proposed transactions are between Molycop Chile and Molycop Mexico whose accounts get consolidated with Tega Industries Limited. These entities act as a manufacturer and help in furthering business and actual presence in various countries. The transaction of sale of finished goods and provision of functional support services are mutually undertaken between group entities, based on the requirements. **<u>Sale of Finished goods</u>**

S. No.	Particulars of the information	Information provided by the management
		Molycop Chile, as the manufacturing entity, sells its manufactured products to Molycop Mexico, which subsequently distributes and sells them in local markets. Such intercompany transactions are a common business practice within multinational groups and are driven by commercial considerations and strategic business initiatives such as cost of production, availability of resources, etc. **<u>Provision of Functional Support Services</u>** The proposed transaction for functional support services between Molycop Chile and Molycop Mexico are routine in nature, in the ordinary course of business and on arm's length. Molycop Chile has provided functional support services to Molycop Mexico. These services include sharing of common costs including payroll recharges for corporate and IT employees. The services are necessary for the business operations of Molycop Mexico.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. *Explanation:* Indirect interest shall mean interest held through any person over which an individual has control.	None of the Promoters, Directors or Key Managerial Personnels (KMP) of Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transaction of sale of finished goods and provision of functional support services between Molycop Chile and Molycop Mexico, has been undertaken to address the business need of Molycop Mexico and is routine in nature, conducted in the ordinary course of business and undertaken on arm's length.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the RPT for which approval is being sought, since these are sale of finished goods and provision of functional support services. The proposed RPT will take place based on market price. RPT for which approval has been sought are done at a price that is compliant with applicable transfer pricing regulations in the respective country in which the group entities are situated. The transaction is periodically reviewed by the Company's management.
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there

S. No.	Particulars of the information	Information provided by the management
		are local TP files, compliant to local country requirements, justifying the arm's length nature of transaction. The transfer pricing policy is reviewed and updated regularly to reflect changes in business operations and industry standards. We also confirm that the value of transactions proposed to be undertaken with Molycop Mexico during the period from 1st June 2026 to 31st March 2027 will remain within the limits approved by the Audit Committee.

B(1).

Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Bids from bidders / suppliers / vendors / traders / distributors have not been availed considering the following: • Molycop Chile and Molycop Mexico are manufacturing arm of Molycop Group engaged in manufacturing of different products for group entities, across globe. The transaction of sale of finished goods made to group entities is common business practice within Molycop groups and driven by commercial considerations and strategic business initiatives such as cost of production, availability of resources, etc. • Administrative services are provided by employees of Subsidiary Company having necessary experience, utilizing the available resource within the Group. • It is practically not viable to obtain bids from third party in case of inter-company sale.
2.	Basis of determination of price.	The price is determined following an acceptable transfer pricing mechanism The company’s management reviews transfer pricing compliance each year, which is the basis of arm’s length pricing. **Sale of Finished Goods** The price is established following an acceptable transfer pricing mechanism. Molycop Mexico functions as a trader in this transaction and retain a gross margin on total sales which is in range of 13.50% to 20%. The target margin is supported by TP Policy and TP local file, which suggest an arm’s length range of 13.01% to 33.37%. **Provision of Functional Support Services** The price is determined following an acceptable transfer pricing mechanism, where Service Provider /

S. No.	Particulars of the information	Information provided by the management
		Related Party recovers the operating cost incurred in relation to provision of services, along with an appropriate mark-up.
3.	In case of Trade advance (*of upto 365 days or such period for which such* advances *are extended as per normal trade practice*) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable. The payment term / credit tenure ranges between 30 to 120 days depending upon the nature of services received.
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

Item No. 11: Transactions between Molycop Chile and Molycop Spain

Background:

Moly-Cop Chile S.A. (‘Molycop Chile’) and Santa Ana de Bolueta Grinding Media S.A.U. (‘Molycop Spain’) are fellow subsidiaries operating under the common control of the Tega Group. Molycop Spain is engaged in purchasing, sale, import, export, distribution of forged and cast milling bodies, ceramic and/or any other material that may be developed, and the purchase, sale, import, export and distribution of round, i.e. forged steel bars

In the ordinary course of business, Molycop Chile sold finished goods (forged steel bars) to Molycop Spain. These transactions are undertaken on an arm's length basis form part of the regular business operations of the respective entities.

A(1).

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Santa Ana de Bolueta Grinding Media S.A.U. (‘Molycop Spain’)
2.	Country of incorporation of the related party	Spain
3.	Nature of business of the related party	The company is engaged in purchasing, sale, import, export, distribution of forged and cast milling bodies, ceramic and/or any other material that may be developed, and the purchase, sale, import, export and distribution of round, i.e. forged steel bars.

A(2).

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a. Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether	Moly-Cop Chile S.A. (‘Molycop Chile’) and Molycop Spain are fellow subsidiaries operating under the common control of the Tega Group. a. Refer ***Annexure 1*** b. Not Applicable c. Not applicable

S. No.	Particulars of the information	Information provided by the management
	direct or indirect, in the related party. b. Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). c. Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation****: Indirect* shareholding *shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control.* *While calculating* indirect *shareholding, shareholding held by relatives shall also be considered.*	

A(3).

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td rowspan="2">1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.</td><td rowspan="2"><i>INR in Cr</i><table><tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2024-25</th><th>FY 2025-26*</th></tr><tr><td>1</td><td>Sale of Finished goods</td><td>99</td><td>133</td></tr></table></td></tr>
<tr><td><i>Explanation:</i> <i>Details need to be disclosed separately for listed entity and its subsidiary.</i></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Not applicable
<i>[Refer Note 1]</i></td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>There was no default either by Subsidiary or the related party concerning any obligation undertaken by them under a transaction or arrangement anytime in the past.</td></tr>
</table>

**The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive.*

Note 1*: Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the Transaction has been completed as of the date of 1st June, 2026.*

A(4).

Amount of the proposed transaction(s)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td>Sale of Finished goods: INR 188Cr</td></tr>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes. Transaction with Molycop Spain during 1st June 2026 to 31st March 2027 is expected to cross the materiality thresholds.</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year</td><td>11.12%</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>5.88%
<i>[Refer Note 2]</i></td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>20.04%
<i>[Refer Note 2]</i></td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:
<i>Explanations</i><i>: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated</i> basis.</td><td>INR in Cr
<table>
<tr><th>Particulars</th><th>FY 2024-25
<i>[Refer Note 3]</i></th></tr>
<tr><td>Turnover</td><td>939</td></tr>
<tr><td>Profit After Tax</td><td>20</td></tr>
<tr><td>Net worth</td><td>312</td></tr>
</table></td></tr>
</table>

Note 2*: The Molycop Group entities follow an accounting period commencing on 1st July 2025 and ending on 30th June 2026. The consolidated financial statements of the Molycop Group have also been prepared for the same reporting period. Accordingly, the most recent completed financial statements available for the Molycop Group entities pertain to FY 2024–25. Therefore, for the purpose of computing the value of the related party transaction as a percentage of the standalone turnover of the subsidiary and the related parties (collectively referred to as the "Molycop Group Entities"), the standalone turnover for FY 2024–25 has been considered.*

Note 3: *FY 2024-25 means financial year starting from 1st January 2025 and ending on 31st December 2025.*

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Sale of Finished goods
2.	Details of each type of the proposed transaction	The proposed transactions of sale of finished goods between Molycop Chile and Molycop Spain are routine in nature, in the ordinary course of

S. No.	Particulars of the information	Information provided by the management
		business and on arm’s length. **Sale of Finished goods** Molycop Chile is a manufacturing company, engaged into manufacturing of grinding media products. The company sells finished goods to fellow subsidiary in Spain, engaged into trading of goods.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPTs during the period 1st June 2026 to 31st March 2027, which are prospective in nature, omnibus approval is being sought for sale of finished goods.
4.	Whether omnibus approval is being sought?	Approval has been sought on omnibus basis for the period 1st June 2026 to 31st March 2027.
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The value of proposed transaction during the period 1st June 2026 to 31st March 2027 is estimated at INR 188 Cr. The limit has been determined with appropriate margin over previous year keeping in mind, improvement in prices / realization as compared to previous year.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Tega Group, with its strong manufacturing capabilities, innovative, and differentiated product portfolio, combined with its R&D capabilities and inter-company functional support services, has launched several products globally. Further, Tega Group has created strategic capabilities to ensure uninterrupted supplies globally at competitive price reducing external dependence. Subsidiaries in Tega Group include (a) Manufacturing (b) Procurement (c) Distribution (d) Central service entity etc. Such widespread set up covering more than 90 countries involve significant transactions amongst RPTs generating revenues for Tega Group. The proposed transactions are between Molycop Chile and Molycop Spain whose accounts get consolidated with Tega Industries Limited. These entities act as a manufacturer and help in furthering business and actual presence in various countries. The transaction of sale of finished goods is mutually undertaken between group entities, based on the requirements. **Sale of Finished goods** Molycop Chile, as the manufacturing entity, sells its manufactured products to Molycop Spain, which subsequently distributes and sells them in local markets. Such intercompany transactions are a common business practice within multinational groups and are driven by commercial considerations and strategic business initiatives.

S. No.	Particulars of the information	Information provided by the management
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. *Explanation:* Indirect interest shall mean interest held through any person over which an individual has control.	None of the Promoters, Directors or Key Managerial Personnels (KMP) of Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transactions of sale of finished goods between Molycop Chile and Molycop Spain are routine in nature, in the ordinary course of business and on arm's length. .
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the RPT for which approval is being sought, since it is for sale of finished goods. The proposed RPT will take place based on market price. RPT for which approval has been sought are done at a price that is compliant with applicable transfer pricing regulations in the respective country in which the group entities are situated. The transactions are periodically reviewed by the Company's management.
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there are local TP files, compliant to local country requirements, justifying the arm's length nature of transaction. The transfer pricing policy is reviewed and updated regularly to reflect changes in business operations and industry standards. We also confirm that the value of transactions proposed to be undertaken with Molycop Spain during the period from 1st June 2026 to 31st March 2027 will remain within the limits approved by the Audit Committee.

B(1).

Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Information provided by the management

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Bids from bidders / suppliers / vendors / traders / distributors have not been availed considering the following: • Molycop Chile is manufacturing arm of Molycop Group engaged in manufacturing of different products for group entities, across globe. The transaction of sale of finished goods made to group entities is common business practice within Molycop groups and driven by commercial considerations and strategic business initiatives. • It is practically not viable to obtain bids from third party.
2.	Basis of determination of price.	The price is determined following an acceptable transfer pricing mechanism The company's management reviews transfer pricing compliance each year, which is the basis of arm's length pricing. **Sale of Finished Goods** The price is established following an acceptable transfer pricing mechanism. Molycop Spain functions as a trader in this transaction and retains an arm's length margin on total sales. The margin is supported by TP Policy and TP local file, which suggest an arm's length range of 0.14% to 5.62% with median of 1.10%.
3.	In case of Trade advance (*of upto 365 days or such period for which such advances are extended as per normal trade practice*) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable. The payment term / credit tenure ranges between 30 to 120 days depending upon the nature of services received.
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

Item No. 12: Transactions between Molycop Chile and Molycop Singapore

Background:

Moly-Cop Chile S.A. ('Molycop Chile') and Molycop Singapore Trading Pte. Ltd. ('Molycop Singapore') are fellow subsidiaries operating under the common control of the Tega Group. Molycop Singapore is engaged in procurement of steel bars from third party suppliers and supply them to group entities across the globe.

In the ordinary course of business, Molycop Chile enters into transactions with Molycop Singapore including purchase of raw materials and freight charges. Further, Molycop Singapore pays a commission fee to Molycop Chile for marketing support services provided in connection with the sale of goods in the Brazilian market. These transactions are undertaken on an arm's length basis form part of the regular business operations of the respective entities.

A(1).

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Molycop Singapore Trading Pte. Ltd. (‘ Molycop Singapore’)
2.	Country of incorporation of the related party	Singapore
3.	Nature of business of the related party	The company is engaged in procurement of steel bars from third party suppliers and provides them to group entities across the globe.

A(2).

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a. Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. b. Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). c. Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation****: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control.* *While calculating indirect shareholding, shareholding held by relatives* shall *also be considered.*	Moly-Cop Chile S.A. (‘Molycop Chile’) and Molycop Singapore are fellow subsidiaries operating under the common control of the Tega Group. a. Refer ***Annexure 1*** b. Not applicable c. Not applicable

A(3).

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.
<i>Explanation:</i> <i>Details need to be disclosed separately for listed entity and its subsidiary.</i></td><td>INR in Cr
<table>
<tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2024-25</th><th>FY 2025-26*</th></tr>
<tr><td>1</td><td>Purchase of raw materials</td><td>1,916</td><td>1,720</td></tr>
<tr><td>2</td><td>Freight charges</td><td>177</td><td>151</td></tr>
<tr><td>3</td><td>Commission Income</td><td>-</td><td>2</td></tr>
</table></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Not applicable
<i>[Refer Note 1]</i></td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>There was no default either by Subsidiary or the related party concerning any obligation undertaken by them under a transaction or arrangement anytime in the past.</td></tr>
</table>

*_The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive._

Note 1_: Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the Transaction has been completed as of the date of June 1, 2026._

A(4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	1. **Purchase of Raw Materials**: INR 2,425Cr 2. **Freight Charges**: INR 212Cr 3. **Commission Income**: INR 2Cr
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes. Transaction with Molycop Singapore during 1st June 2026 to 31st March 2027 is expected to cross the materiality thresholds.
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	156.09%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	82.48% ***[Refer Note 2]***

<table>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>51.07%
[Refer Note 2]</td></tr>
<tr><td rowspan="2">6.</td><td>Financial performance of the related party for the immediately preceding financial year:</td><td rowspan="2">INR in Cr
<table>
<tr><th>Particulars</th><th>FY 2024-25 [Refer Note 3]</th></tr>
<tr><td>Turnover</td><td>5,168</td></tr>
<tr><td>Profit After Tax</td><td>292</td></tr>
<tr><td>Net worth</td><td>807</td></tr>
</table></td></tr>
<tr><td>Explanations: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td></tr>
</table>

Note 2*: The Molycop Group entities follow an accounting period commencing on 1 July 2025 and ending on 30 June 2026. The consolidated financial statements of the Molycop Group have also been prepared for the same reporting period. Accordingly, the most recent completed financial statements available for the Molycop Group entities pertain to FY 2024–25. Therefore, for the purpose of computing the value of the related party transaction as a percentage of the standalone turnover of the subsidiary and the related parties (collectively referred to as the "Molycop Group Entities"), the standalone turnover for FY 2024–25 has been considered.*

Note 3: *FY 2024-25 means financial year starting from 1st June 2024 and ending on 30th June 2025.*

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	• Purchase of Raw-Materials • Freight Charges incurred by RP, on behalf of the Subsidiary • Commission Income
2.	Details of each type of the proposed transaction	The proposed transactions of purchase of raw material, freight charges and commission income between Molycop Chile and Molycop Singapore are routine in nature, in the ordinary course of business and on arm’s length. **Purchase of Raw Materials** Molycop Singapore operates as centralized procurement entity and trading hub, which purchases raw materials for sell to group entities. Molycop Singapore procure steel bars and steel balls from third-party suppliers, as per their requirements of the group entities. **Intercompany Freight Charges** Transaction of freight charges is inter-linked with purchase of raw materials. Third-party suppliers separately charge Molycop Singapore for freight which are later recharged to respective group entity, at actuals. **Commission Income** Molycop Singapore pays a commission fee to Molycop Chile for marketing support services provided in connection with the sale of goods in the Brazilian market.

S. No.	Particulars of the information	Information provided by the management
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPTs during the period 1st June 2026 to 31st March 2027, which are prospective in nature, omnibus approval is being sought for purchase of raw materials, freight charges and commission income.
4.	Whether omnibus approval is being sought?	Approval has been sought on omnibus basis for the period 1st June 2026 to 31st March 2027.
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The value of proposed transactions during the period 1st June 2026 to 31st March 2027 is estimated at INR 2,639Cr. The limit has been determined with appropriate margin over previous year keeping in mind, improvement in prices / realization as compared to previous year.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Tega Group, with its strong manufacturing capabilities, innovative, and differentiated product portfolio, combined with its R&D capabilities and inter-company functional support services, has launched several products globally. Further, Tega Group has created strategic capabilities to ensure uninterrupted supplies globally at competitive price reducing external dependence. Subsidiaries in Tega Group include (a) Manufacturing (b) Procurement (c) Distribution (d) Central service entity etc. Such widespread set up covering more than 90 countries involve significant transactions amongst RPTs generating revenues for Tega Group. The proposed transactions of purchase of raw materials, freight charges and provision of commission services between Molycop Chile and Molycop Singapore are routine in nature, in the ordinary course of business and on arm’s length. **<u>Purchase of Raw Materials</u>** Molycop Group has setup a procurement entity in Singapore, considering strategic location and to leverage economies of scale, enhance purchasing power, and streamline procurement activities across group entities. Further, Molycop Group have maintained an inter-company policy for their purchase transaction, justifying the arm's length price. **<u>Payment of Freight Charges</u>** Freight transactions are inter-linked with purchase of raw materials and are cross charged to group entity at actual. **<u>Commission Income</u>** Molycop Chile provides marketing and customer support services to Molycop Singapore where it assist in identifying sales opportunities within the Brazilian market, against a commission fee.

S. No.	Particulars of the information	Information provided by the management
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. *Explanation:* Indirect interest shall mean interest held through any person over which an individual has control.	None of the Promoters, Directors or Key Managerial Personnels (KMP) of Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transactions of purchase of raw materials, freight charges and commission income between Molycop Chile and Molycop Singapore has been undertaken considering business rational and requirements of the entities, and are routine in nature, in the ordinary course of business and on arm's length.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the RPT for which approval is being sought, since these are purchase of raw materials, freight charges and commission income. The proposed RPT will take place based on market price. RPT for which approval has been sought are done at a price that is compliant with applicable transfer pricing regulations in the respective country in which the group entities are situated. The transactions are periodically reviewed by the Company's management.
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there are local TP files, compliant to local country requirements, justifying the arm's length nature of transaction. The transfer pricing policy is reviewed and updated regularly to reflect changes in business operations and industry standards. We also confirm that the value of transactions proposed to be undertaken with Molycop Singapore during the period from 1st June 2026 to 31st March 2027 will remain within the limits approved by the Audit Committee.

B(1).

Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Bids from bidders / suppliers / vendors / traders / distributors have not been availed considering the following: • Molycop Singapore is the procurement arm of Molycop Group engaged in procurement of raw material for group entities, across globe. Centralized procurement entity has been set-up to strengthen global sourcing capabilities and support the group's broader commercial objectives. • Sale made to group entities is common business practice within the group and is driven by commercial considerations and strategic business initiatives. • Payment of Freight charges is inter-linked to purchase of raw materials. • It is practically not viable to obtain bids from third party. • Commission income is earned on sales made by Singapore for sale in Brazil. The services are specific to Molycop Singapore, for group commercial objective.
2.	Basis of determination of price.	The price is determined following an acceptable transfer pricing mechanism The company's management reviews transfer pricing compliance each year, which is the basis of arm's length pricing. **Purchase of Raw Materials** The price is determined following an acceptable transfer pricing mechanism, where Singapore entity target to earn an arm's length margin on full cost, incurred for this transaction. The arm's length margin is supported by local TP Report of Singapore entity. **Payment of Freight Charges** Freight charges are recovered at actuals. **Commission Income** The commission payable to Molycop Chile for marketing support services is set at 2% of the sales generated by Molycop Singapore in the Brazilian market.
3.	In case of Trade advance (*of upto 365 days or such period for which such advances are extended as per normal trade practice*), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable. The payment term / credit tenure ranges between 30 to 120 days depending upon the nature of services received.
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

Item No. 13: Transactions between Molycop Chile and GMI USA

Background

Molycop Chile S.A. (‘Molycop Chile’) and Grinding Media Inc. (‘GMI USA’) are fellow subsidiaries operating under the common control of the Tega Group. GMI USA is engaged in holding shares and other equity instruments.

In the ordinary course of business, Molycop Chile enters into transactions with GMI USA including revolving facility provided and interest income. These transactions are undertaken on an arm's length basis form part of the regular business operations of the respective entities.

A(1).

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Grinding Media Inc. (‘GMI USA’)
2.	Country of incorporation of the related party	USA
3.	Nature of business of the related party	Holding shares or other equity instruments

A(2).

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a. Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. b. Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). c. Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation****: Indirect shareholding shall mean shareholding* held *through any person, over which the listed entity/Subsidiary/ related party has control.* *While* calculating *indirect shareholding, shareholding held by relatives shall also be considered.*	Molycop Chile S.A. (‘Molycop Chile’) and GMI USA are fellow subsidiaries operating under the common control of the Tega Group. a. Refer ***Annexure 1*** b. Not Applicable c. Not applicable

A(3).

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.

<i>Explanation:</i> <i>Details need to be disclosed separately for listed entity and its subsidiary.</i></td><td>INR in Cr
<table>
<tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2024-25</th><th>FY 2025-26*</th></tr>
<tr><td>1</td><td>Revolving Facility Lender</td><td>866</td><td>887</td></tr>
<tr><td>2</td><td>Interest Income</td><td>35</td><td>19</td></tr>
</table></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Not applicable
<i>[Refer Note 1]</i></td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>There was no default either by Subsidiary or the related party concerning any obligation undertaken by them under a transaction or arrangement anytime in the past.</td></tr>
</table>

**The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive.*

***Note 1**: Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the Transaction has been completed as of the date of 1st June, 2026.*

A(4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	1. **Revolving Facility:** INR 441Cr 2. **Interest Income:** INR 27Cr
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes. Transaction with GMI USA during 1 June 2026 to 31 March 2027 is expected to cross the materiality thresholds.
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	58.43%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	30.88% ***[Refer Note 2]***

5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	- ***[Refer Note 3]***
6.	Financial performance of the related party for the immediately preceding financial year: ***Explanations**: The* above *information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.*	INR in Cr **Particulars** — **FY 2024-25 *[Refer Note 4]*** Turnover — - Profit After Tax — (556) Net worth — (3,174)

***Note 2**: The Molycop Group entities follow an accounting period commencing on 1st July 2025 and ending on 30th June 2026. The consolidated financial statements of the Molycop Group have also been prepared for the same reporting period. Accordingly, the most recent completed financial statements available for the Molycop Group entities pertain to FY 2024–25. Therefore, for the purpose of computing the value of the related party transaction as a percentage of the standalone turnover of the subsidiary and the related parties (collectively referred to as the "Molycop Group Entities"), the standalone turnover for FY 2024–25 has been considered.*

***Note 3:** GMI USA is a holding-cum-financing entity with only interest income (netted against financing costs) and receives intercompany revolving funding from its operating entities to meet its interest payment obligations.*

***Note 4:** FY 2024-25 means financial year starting from 1st June 2024 and ending on 30th June 2025.*

A(5).

Basic details of the proposed transaction

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	1. Revolving Facility 2. Interest Income
2.	Details of each type of the proposed transaction	The proposed transaction of revolving facility and interest income between Molycop Chile and GMI USA are in the ordinary course of business and on arm's length. Under the arrangement, Molycop Chile has provided a revolving credit facility to GMI USA. Further, interest will be computed on the amount actually utilized during the relevant period.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPTs during the period 1st June 2026 to 31st March 2027, which are prospective in nature, omnibus approval is being sought for providing revolving facility and interest income.
4.	Whether omnibus approval is being sought?	Approval has been sought on omnibus basis for the period 1st June 2026 to 31st March 2027.
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The value of proposed transaction during the period 1st June 2026 to 31st March 2027 is estimated at INR 468 Cr *(including loan amount of INR 441 Cr).* The limit has been determined with appropriate margin over previous year keeping in mind, improvement in prices / realization as compared to previous year.

S. No.	Particulars of the information	Information provided by the management
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Subsidiaries in Tega Group include (a) Manufacturing (b) Procurement (c) Distribution (d) Central service entity (e) Financing entities, etc. Such widespread set up covering more than 90 countries involve significant transactions amongst RPTs generating revenues for Tega Group. Given its extensive global presence, Tega's financial structure includes transactions that optimize cash flow across subsidiaries. Manufacturing and other operating entities creates cash surpluses, which can be leveraged to support capital expenditures, working capital, and other financing needs of the group entities. Tega ensures an optimal mix of equity investments, loans, and guarantees to maintain financial stability across the organization.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. *Explanation:* Indirect interest shall mean interest held through any person over which an individual has control.	None of the promoters, directors or key managerial personnel of the listed entity / Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transactions of provision of revolving facility and interest income thereon between Molycop Chile and GMI USA are routine in nature, in the ordinary course of business and on arm's length.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the said RPT for which approval is being sought, as these are inter-company funding. RPT for which approval has been sought are done at a price that is compliant with applicable transfer pricing regulations in the respective country in which the group entities are situated. The transaction is periodically reviewed by the Company's management.
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there are local TP files, compliant to local country requirements, justifying the arm's length nature of transaction. The transfer pricing policy is reviewed and updated regularly to reflect changes in business operations and industry standards. We also confirm that the value of transactions

S. No.	Particulars of the information	Information provided by the management
		proposed to be undertaken with group entities during the period from 1st June 2026 to 31st March 2027 will remain within the limits approved by the Audit Committee.

B(2).

Disclosure *only* in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	Revolving facilities are funded from Molycop Chile's own funds (internal accruals and cash balances). There are no external borrowings for this transaction.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/* NBFCs*/insurance companies/ housing finance companies.*	Not Applicable
	a. Nature of indebtedness	
	b. Total cost of borrowing	
	c. Tenure	
	d. Other details	
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Interest will be charged at the rate of 6.31% to GMI USA, computed based on 2-month SOFR + 200bps.
5.	Maturity / due date	The revolving facility generally has a maturity period of up to one year, with clause to renew.
6.	Repayment schedule & terms	There is no fixed repayment term.
7.	Whether secured or unsecured?	Unsecured, considering that revolving facility is provided to group entity.
8.	If secured, the nature of security & security coverage ratio	Not Applicable

S. No.	**Particulars of the information**	**Information provided by the management**
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Revolving facility will be utilized for repayment of current loans/ liabilities.

B(5).

<u>Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary</u>

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Material covenants of the proposed transaction	The proposed borrowing arrangement shall be undertaken pursuant to mutually agreed documentation. The material terms of the facility shall be determined on an arm's length basis and in accordance with the Group's financing requirements. No unusual or onerous covenants are contemplated under the proposed borrowing arrangement*.*
2.	Interest rate (*in terms of numerical value or base rate and applicable* spread)	Interest will be charged at the rate of 6.31%. The rate of interest for the transactions proposed to be entered on from 1st June 2026 to 31st March 2027 is expected to be more or less in line with the interest rates mentioned above.
3.	Cost of borrowing *Note: This shall include all costs associated with the borrowing*	Equivalent to the interest cost payable by GMI USA, being inter-company loans.
4.	Maturity / due date	The revolving facility generally has a maturity period of up to one year, with renew clause.
5.	Repayment schedule & terms	There is no fixed repayment term.
6.	Whether secured or unsecured	Unsecured, considering that they are within group.
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds will be utilized for repaying the existing external borrowings or facilitating the working capital requirement of other group entities.

<u>C(1).</u>

<u>Disclosure *only* in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary</u>

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured* obligation *rating (SO rating) and credit enhancement rating (CE rating), if any*	No standalone credit rating has been obtained for the related party, as these are intercompany loan provided between group entities.

2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* **In addition, state the following:** a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable
	FY 2025-2026	
	FY 2024-2025	
	FY 2023-2024	

C(4).

Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This* shall *not be applicable to listed banks/NBFC/insurance companies/housing finance companies.*	No material change considering that the new borrowings will replace the existing borrowings and discretionary utilization of the revolving credit facility.
	a. Before transaction	
	b. After transaction	
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/NBFC/*insurance *companies/ housing finance companies.*	No material change considering that the new borrowings will replace the existing borrowings and discretionary utilization of the revolving credit facility.

	a. Before transaction	
	b. After transaction	

Item No. 14: Transactions between Molycop Mexico and Molycop Singapore

Background:

Molycop Mexico S.A. de C.V. ('Molycop Mexico') and Molycop Singapore Trading Pte. Ltd. ('Molycop Singapore') are fellow subsidiaries operating under the common control of the Tega Group. Molycop Singapore is engaged in procurement of steel bars from third party suppliers and supply them to group entities across the globe.

In the ordinary course of business, Molycop Mexico enters into transactions with Molycop Singapore including purchase of raw materials and freight charges. These transactions are undertaken on an arm's length basis form part of the regular business operations of the respective entities.

A(1).

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Molycop Singapore Trading Pte Ltd. (Molycop Singapore)
2.	Country of incorporation of the related party	Singapore
3.	Nature of business of the related party	The company is engaged in procurement of steel bars from third party suppliers and provides them to group entities across the globe.

A(2).

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a. Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. b. Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary) c. Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the	Molycop Mexico S.A. de C.V. ('Molycop Mexico') and Molycop Singapore are fellow subsidiaries operating under the common control of the Tega Group. a. Refer ***Annexure 1*** b. Not applicable c. Not applicable

	subsidiary). ***Explanation****:* Indirect *shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.*	

A(3).

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.
<i>Explanation:</i> Details <i>need to be disclosed separately for listed entity and its subsidiary.</i></td><td><i>INR in Cr</i>
<table>
<tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2024-25</th><th>FY 2025-26*</th></tr>
<tr><td>1</td><td>Purchase of raw materials</td><td>183</td><td>265</td></tr>
<tr><td>2</td><td>Freight charges</td><td>12</td><td>22</td></tr>
</table></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Not applicable
<i>[Refer Note 1]</i></td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>There was no default either by Subsidiary or the related party concerning any obligation undertaken by them under a transaction or arrangement anytime in the past.</td></tr>
</table>

**The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive.*

Note 1*: Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the Transaction has been completed as of the date of 1st June, 2026.*

A(4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	1. **Purchase of Raw Materials:** INR 374Cr 2. **Freight Charges:** INR 31Cr
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes. Transaction with Moly-cop Singapore during 1st June 2026 to 31st March 2027 is expected to cross the materiality thresholds.

<table>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year</td><td>23.93%</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>29.93%
<i>[Refer Note 2]</i></td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>7.83%
<i>[Refer Note 2]</i></td></tr>
<tr><td rowspan="2">6.</td><td>Financial performance of the related party for the immediately preceding financial year:</td><td rowspan="2"><i>INR in Cr</i>
<table>
<tr><th>Particulars</th><th>FY 2024-25 [<i>Refer Note 3</i>]</th></tr>
<tr><td>Turnover</td><td>5,168</td></tr>
<tr><td>Profit After Tax</td><td>292</td></tr>
<tr><td>Net worth</td><td>807</td></tr>
</table></td></tr>
<tr><td><i>Explanations: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</i></td></tr>
</table>

***Note 2**: The Molycop Group entities follow an accounting period commencing on 1 July 2025 and ending on 30 June 2026. The consolidated financial statements of the Molycop Group have also been prepared for the same reporting period. Accordingly, the most recent completed financial statements available for the Molycop Group entities pertain to FY 2024–25. Therefore, for the purpose of computing the value of the related party transaction as a percentage of the standalone turnover of the subsidiary and the related parties (collectively referred to as the "Molycop Group Entities"), the standalone turnover for FY 2024–25 has been considered.*
***Note 3:** FY 2024-25 means financial year starting from 1st June 2024 and ending on 30th June 2025.*

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	1. Purchase of Raw-Materials 2.Freight Charges incurred by Molycop Singapore, on behalf of Molycop Mexico
2.	Details of each type of the proposed transaction	The proposed transactions of purchase of raw materials and freight charges between Molycop Mexico and Molycop Singapore are routine in nature, in the ordinary course of business and on arm's length. **Purchase of Raw Materials** Molycop Singapore operates as centralized procurement entity and trading hub, which purchases raw materials for sell to group entities. Molycop Singapore procure steel bars and steel balls from third-party suppliers, as per their requirements of the group entities. **Intercompany Freight Charges** Transaction of freight charges is inter-linked with purchase of raw materials. Third-party suppliers separately charge Molycop Singapore for freight

S. No.	Particulars of the information	Information provided by the management
		which are later recharged to respective group entity, at actuals.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPTs during the period 1st June 2026 to 31st March 2027, which are prospective in nature, omnibus approval is being sought for purchase of raw materials and freight charges.
4.	Whether omnibus approval is being sought?	Approval has been sought on omnibus basis for the period 1st June 2026 to 31st March 2027.
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The value of proposed transaction during the period 1st June 2026 to 31st March 2027 is estimated at INR 405 Cr. The limit has been determined with appropriate margin over previous year keeping in mind, improvement in prices / realization as compared to previous year.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Tega Group, with its strong manufacturing capabilities, innovative, and differentiated product portfolio, combined with its R&D capabilities and inter-company functional support services, has launched several products globally. Further, Tega Group has created strategic capabilities to ensure uninterrupted supplies globally at competitive price reducing external dependence. Subsidiaries in Tega Group include (a) Manufacturing (b) Procurement (c) Distribution (d) Central service entity etc. Such widespread set up covering more than 90 countries involve significant transactions amongst RPTs generating revenues for Tega Group. The proposed transactions are between Molycop Mexico and Molycop Singapore whose accounts get consolidated with Tega Industries Limited. These entities act as a manufacturer or procurement hub and help in furthering business and actual presence in various countries. The transaction of purchase of raw materials and freight charges are mutually undertaken between group entities, based on the requirements. **<u>Purchase of Raw Materials</u>** Molycop Group has setup a procurement entity in Singapore, considering strategic location and to leverage economies of scale, enhance purchasing power, and streamline procurement activities across group entities. Further, Molycop Group have maintained an inter-company policy for their purchase transaction, justifying the arm's length price. **<u>Payment for Freight Charge</u>** Freight transactions are inter-linked with purchase of raw materials and are cross charged to group entity at actual.

S. No.	Particulars of the information	Information provided by the management
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	None of the Promoters, Directors or Key Managerial Personnels (KMP) of Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transactions of purchase of raw materials and freight charges between Molycop Mexico and Molycop Singapore has been undertaken considering business rational and requirements of the entities, and are routine in nature, in the ordinary course of business and on arm's length.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the RPT for which approval is being sought, since these are purchase of raw materials and related freight charges. The proposed RPT will take place based on market price. RPT for which approval has been sought are done at a price that is compliant with applicable transfer pricing regulations in the respective country in which the group entities are situated. The transactions are periodically reviewed by the Company's management.
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there are local TP files, compliant to local country requirements, justifying the arm's length nature of transaction. The transfer pricing policy is reviewed and updated regularly to reflect changes in business operations and industry standards. We also confirm that the value of transactions proposed to be undertaken with Molycop Singapore during the period from 1st June 2026 to 31st March 2027 will remain within the limits approved by the Audit Committee.

B(1).

Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Bids from bidders / suppliers / vendors / traders / distributors have not been availed considering the following: • Molycop Singapore is the procurement arm of Molycop Group engaged in procurement of raw material for group entities, across globe. Centralized procurement entity has been set-up to strengthen global sourcing capabilities and support the group's broader commercial objectives. • Sale made to group entities is common business practice within the group and is driven by commercial considerations and strategic business initiatives. • Payment of Freight charges is inter-linked to purchase of raw materials. • It is practically not viable to obtain bids from third party.
2.	Basis of determination of price.	The price is determined following an acceptable transfer pricing mechanism The company's management reviews transfer pricing compliance each year, which is the basis of arm's length pricing. **Purchase of Raw Materials** The price is determined following an acceptable transfer pricing mechanism, where Singapore entity target to earn an arm's length margin on full cost, incurred for this transaction. The arm's length margin is supported by local TP Report of Singapore entity. **Payment of Freight Charges** Freight charges are recovered at actuals.
3.	In case of Trade advance (*of up to 365 days or such period for which such advances are extended as per normal trade practice*) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable. The payment term / credit tenure ranges between 30 to 120 days depending upon the nature of services received.
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

Item No. 15: Transactions between Molycop Mexico and GMI USA

Background:

Molycop Mexico S.A. de C.V. ('Molycop Mexico') and Grinding Media Inc. ('GMI USA') are fellow subsidiaries operating under the common control of the Tega Group. GMI USA is engaged in holding shares and other equity instruments.

In the ordinary course of business, Molycop Mexico enters into transactions with GMI USA including revolving facility availed and interest expense. These transactions are undertaken on an arm's length basis form part of the regular business operations of the respective entities.

A(1).

Basic details of the related party

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Name of the related party	Grinding Media Inc. ('GMI USA')
2.	Country of incorporation of the related party	USA
3.	Nature of business of the related party	Holding shares or other equity instruments

A(2).

Relationship and ownership of the related party

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a. Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. b. Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). c. Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation****: Indirect shareholding shall mean shareholding held* through *any person, over which the listed entity/Subsidiary/ related party has control.* *While calculating* indirect *shareholding, shareholding held by relatives shall also be considered.*	Molycop Mexico S.A. de C.V. ('Molycop Mexico') and GMI USA are fellow subsidiaries operating under the common control of the Tega Group. a. Refer ***Annexure 1*** b. Not Applicable c. Not applicable

A(3).

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.
<i>Explanation:</i> <i>Details need to be disclosed separately for listed entity and its subsidiary.</i></td><td><i>INR in Cr</i>
<table>
<tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2024-25</th><th>FY 2025-26*</th></tr>
<tr><td>1</td><td>Revolving facility</td><td>433</td><td>443</td></tr>
<tr><td>2</td><td>Interest expense</td><td>16</td><td>9</td></tr>
</table></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Not Applicable
<i>[Refer Note 1]</i></td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>There was no default either by Subsidiary or the related party concerning any obligation undertaken by them under a transaction or arrangement anytime in the past.</td></tr>
</table>

**The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive.*
Note 1*: Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the Transaction has been completed as of the date of June 1, 2026.*

A(4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	**1. Revolving Facility:** INR 280Cr **2. Interest Expense:** INR 12Cr
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes. Transaction with GMI USA during 1 June 2026 to 31 March 2027 is expected to cross the materiality thresholds.
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	17.26%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	21.58% ***[Refer Note 2]***

<table>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>-
[Refer Note 3]</td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:
Explanations: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td>INR in Cr
<table>
<tr><th>Particulars</th><th>FY 2024-25 [Refer Note 4]</th></tr>
<tr><td>Turnover</td><td>-</td></tr>
<tr><td>Profit After Tax</td><td>(556)</td></tr>
<tr><td>Net worth</td><td>(3,174)</td></tr>
</table>
</td></tr>
</table>

Note 2*: The Molycop Group entities follow an accounting period commencing on 1st July 2025 and ending on 30th June 2026. The consolidated financial statements of the Molycop Group have also been prepared for the same reporting period. Accordingly, the most recent completed financial statements available for the Molycop Group entities pertain to FY 2024–25. Therefore, for the purpose of computing the value of the related party transaction as a percentage of the standalone turnover of the subsidiary and the related parties (collectively referred to as the "Molycop Group Entities"), the standalone turnover for FY 2024–25 has been considered.*

Note 3: *GMI USA is a holding-cum-financing entity with only interest income (netted against financing costs) and receives intercompany revolving funding from its operating entities to meet its interest payment obligations.*

Note 4: *FY 2024-25 means financial year starting from 1st June 2024 and ending on 30th June 2025.*

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods / services, purchase of goods/services, giving loan, borrowing etc.)	1. Revolving Facility 2. Interest Expense
2.	Details of each type of the proposed transaction	The proposed transaction of revolving facility and interest expense between Molycop Mexico and GMI USA are in the ordinary course of business and on arm's length. Under the arrangement, Molycop Mexico has availed a revolving credit facility from GMI USA to meet its working capital requirements. Further, interest will be computed on the amount utilized during the relevant period.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPTs during the period 1st June 2026 to 31st March 2027, which are prospective in nature, omnibus approval is being sought for availing of revolving facility and interest expense.
4.	Whether omnibus approval is being sought?	Approval has been sought on omnibus basis for the period 1st June 2026 to 31st March 2027.
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The value of proposed transaction during the period 1st June 2026 to 31st March 2027 is estimated at INR 292 Cr *(including loan amount of INR 280 Cr)*. The limit has been determined with appropriate margin over previous year keeping in mind, improvement in prices / realization as compared to previous year.

S. No.	Particulars of the information	Information provided by the management
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Subsidiaries in Tega Group include (a) Manufacturing (b) Procurement (c) Distribution (d) Central service entity (e) Financing entities, etc. Such widespread set up covering more than 90 countries involve significant transactions amongst RPTs generating revenues for Tega Group. Given its extensive global presence, Tega's financial structure includes transactions that optimize cash flow across subsidiaries. Manufacturing and other operating entities creates cash surpluses, which can be leveraged to support capital expenditures, working capital, and other financing needs of the group entities. Tega ensures an optimal mix of equity investments, loans, and guarantees to maintain financial stability across the organization.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. *Explanation:* Indirect interest shall mean interest held through any person over which an individual has control.	None of the promoters, directors or key managerial personnel of the listed entity / Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transactions of availing of revolving facility and interest expenses thereon between Molycop Mexico and GMI USA are routine in nature, in the ordinary course of business and on arm's length.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the said RPT for which approval is being sought, as these are inter-company funding. RPT for which approval has been sought are done at a price that is compliant with applicable transfer pricing regulations in the respective country in which the group entities are situated. The transaction is periodically reviewed by the Company's management.
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there are local TP files, in compliance with local country requirements, justifying the arm's length nature of transaction. The transfer pricing policy is reviewed and updated regularly to reflect changes in business operations and industry standards. We also confirm that the value of transactions proposed to be undertaken with group entities during the period from 1 June 2026 to 31 March

S. No.	Particulars of the information	Information provided by the management
		2027 will remain within the limits approved by the Audit Committee.

B(2).

Disclosure *only* in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of* disclosure *is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	GMI USA is the central financing entity, which source funds mostly from manufacturing entities within the group, having cash surplus.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not Applicable
	a. Nature of indebtedness	
	b. Total cost of borrowing	
	c. Tenure	
	d. Other details	
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(3) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(4) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Interest will be charged at the rate of 5.72% to Molycop Mexico, computed based on 2month SOFR + 200bps.
5.	Maturity / due date	The revolving facility generally has a maturity period of up to one year, with clause to renew.
6.	Repayment schedule & terms	There is no fixed repayment term.
7.	Whether secured or unsecured?	Unsecured, considering that revolving facility is provided to group entity.
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Revolving facility will be utilized for facilitating the working capital requirement and other business needs.

B(5).

Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Material covenants of the proposed transaction	The proposed borrowing arrangement shall be undertaken pursuant to mutually agreed documentation. The material terms of the facility shall be determined on an arm's length basis and in accordance with the Group's financing requirements. No unusual or onerous covenants are contemplated under the proposed borrowing arrangement.
2.	Interest rate (*in terms of numerical value or base rate and applicable spread*)	Interest is payable at the rate of 5.72%. The rate of interest for the transactions proposed to be entered on from 1st June 2026 to 31st March 2027 is expected to be more or less in line with the interest rates mentioned above.
3.	Cost of borrowing *Note: This* shall *include all costs associated with the borrowing*	Equivalent to the interest cost payable, being inter-company loans.
4.	Maturity / due date	The revolving facility generally has a maturity period of up to one year, with renewal clauses.
5.	Repayment schedule & terms	There is no fixed repayment term.
6.	Whether secured or unsecured	Unsecured, considering that they are within group.
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	Revolving facility will be utilized for facilitating the working capital requirement and other business needs.

C(1).

Disclosure *only* in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation* rating *(SO rating) and credit enhancement rating (CE rating), if any*	No standalone credit rating has been obtained for the related party, as these are intercompany loans provided between group entities.

2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This* information *may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* **In addition, state the following:** a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable
	FY 2025-2026	
	FY 2024-2025	
	FY 2023-2024	

C(4).

Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured* obligation *rating (SO rating) and credit enhancement rating (CE rating), if any*	No standalone credit rating has been obtained for the related party, as these are intercompany loan provided between group entities.

2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* **In addition, state the following:** a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable
	FY 2025-2026	
	FY 2024-2025	
	FY 2023-2024	

Item No. 16: Transactions between Molycop Spain and Molycop Singapore

Background:

Santa Ana de Bolueta Grinding Media S.A.U. ('Molycop Spain') and Molycop Singapore Trading Pte. Ltd. ('Molycop Singapore') are fellow subsidiaries operating under the common control of the Tega Group. Molycop Singapore is engaged in procurement of steel bars from third party suppliers and supply them to group entities across the globe.

In the ordinary course of business, Molycop Spain enters into transactions with Molycop Singapore including purchase of raw materials and freight charges. These transactions are undertaken on an arm's length basis form part of the regular business operations of the respective entities.

A(1).

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Molycop Singapore Trading Pte Ltd. ('Molycop Singapore')
2.	Country of incorporation of the related party	Singapore
3.	Nature of business of the related party	The company is engaged in procurement of steel

S. No.	Particulars of the information	Information provided by the management
		bars from third party suppliers and supply them to group entities across the globe.

A(2).

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a. Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. b. Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary (in caseof transaction involving the subsidiary). c. Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation****: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control.* *While* calculating *indirect shareholding, shareholding held by relatives shall also be considered.*	Santa Ana de Bolueta Grinding Media S.A.U. ('Molycop Spain') and Molycop Singapore are fellow subsidiaries operating under the common control of the Tega Group. a. Refer ***Annexure 1*** b. Not Applicable c. Not applicable

A(3).

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.
<i>Explanation:</i> <i>Details need to be disclosed separately for listed entity and its subsidiary.</i></td><td>INR in Cr
<table>
<tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2024-25</th><th>FY 2025-26*</th></tr>
<tr><td>1</td><td>Purchase of raw materials</td><td>184</td><td>156</td></tr>
<tr><td>2</td><td>Freight charges</td><td>15</td><td>17</td></tr>
</table></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Not applicable
<i>[Refer Note 1]</i></td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	There was no default either by Subsidiary or the related party concerning any obligation undertaken by them under a transaction or arrangement anytime in the past.

[*] *The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive.*

***Note 1**: Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the Transaction has been completed as of the date of June 1, 2026.*

A(4).

Amount of the proposed transaction(s)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td>1. Purchase of Raw Materials: INR 220Cr
2. Freight Charges: INR 24Cr</td></tr>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes. Transactions with Molycop Singapore during the period 1 June 2026 to 31 March 2027 is expected to cross the materiality thresholds.</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year</td><td>14.40%</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>25.95%
<i>[Refer Note 2]</i></td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>4.71%
<i>[Refer Note 2]</i></td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:
<i>Explanations</i>: <i>The</i> above <i>information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</i></td><td>INR in Cr
<table>
<tr><th>Particulars</th><th>FY 2024-25 <i>[Refer Note 3]</i></th></tr>
<tr><td>Turnover</td><td>5,162</td></tr>
<tr><td>Profit After Tax</td><td>292</td></tr>
<tr><td>Net worth</td><td>807</td></tr>
</table></td></tr>
</table>

***Note 2**: The Molycop Group entities follow an accounting period commencing on 1 July 2025 and ending on 30 June 2026. The consolidated financial statements of the Molycop Group have also been prepared for the same reporting period. Accordingly, the most recent completed financial statements available for the Molycop Group entities pertain to FY 2024–25. Therefore, for the purpose of computing the value of the related party transaction as a percentage of the standalone turnover of the subsidiary and the related parties (collectively referred to as the "Molycop Group Entities"), the standalone turnover for FY 2024–25 has been considered.*

***Note 3:** FY 2024-25 means financial year starting from 1st June 2024 and ending on 30th June 2025.*

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods / services, purchase of goods/services, giving loan, borrowing etc.)	• Purchase of Raw-Materials • Freight Charges incurred by RP, on behalf of the Subsidiary
2.	Details of each type of the proposed transaction	The proposed transactions of purchase of raw materials, freight charges between Santa Ana Spain and Molycop Singapore are routine in nature, in the ordinary course of business and on arm's length. **Purchase of Raw Materials** Molycop Singapore operates as centralized procurement entity and trading hub, which purchases raw materials for sell to group entities. Molycop Singapore procure steel bars and steel balls from third-party suppliers, as per their requirements of the group entities. **Intercompany Freight Charges** Transaction of freight charges is inter-linked with purchase of raw materials. Third-party suppliers separately charge Molycop Singapore for freight which are later recharged to respective group entity, at actuals.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPTs during the period 1st June 2026 to 31st March 2027, which are prospective in nature, omnibus approval is being sought for purchase of raw materials, freight charges and provision of functional support service
4.	Whether omnibus approval is being sought?	Approval has been sought on omnibus basis for the period 1st June 2026 to 31st March 2027.
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The value of proposed transaction during the period 1st June 2026 to 31st March 2027 is estimated at INR 244Cr. The limit has been determined with appropriate margin over previous year keeping in mind, improvement in prices / realization as compared to previous year.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Tega Group, with its strong manufacturing capabilities, innovative, and differentiated product portfolio, combined with its R&D capabilities and inter-company functional support services, has launched several products globally. Further, Tega Group has created strategic capabilities to ensure uninterrupted supplies globally at competitive price reducing external dependence. Subsidiaries in Tega Group include (a)

S. No.	Particulars of the information	Information provided by the management
		Manufacturing (b) Procurement (c) Distribution (d) Central service entity etc. Such widespread set up covering more than 90 countries involve significant transactions amongst RPTs generating revenues for Tega Group. The proposed transactions are between Santa Ana Spain and Molycop Singapore whose accounts get consolidated with Tega Industries Limited. These entities act as a manufacturer or procurement hub and help in furthering business and actual presence in various countries. The transaction of purchase of raw materials, freight charges and provision of functional support services are mutually undertaken between group entities, based on the requirements. **Purchase of Raw Materials** Molycop Group has setup a procurement entity in Singapore, considering strategic location and to leverage economies of scale, enhance purchasing power, and streamline procurement activities across group entities. Further, Molycop Group have maintained an inter-company policy for their purchase transaction, justifying the arm's length price. **Payment for Freight Charge** Freight transactions are inter-linked with purchase of raw materials and are cross charged to group entity at actual.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. *Explanation:* Indirect interest shall mean interest held through any person over which an individual has control.	None of the Promoters, Directors or Key Managerial Personnels (KMP) of Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transactions of purchase of raw materials, freight charges and provision of functional support services between Santa Ana and Molycop Singapore has been undertaken considering business rational and requirements of the entities, and are routine in nature, in the ordinary course of business and on arm's length.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the RPT for which approval is being sought, since these are purchase of raw materials, freight charges. The proposed RPT will take place based on market price. RPT for which approval has been sought are done at a price that is compliant with applicable transfer pricing regulations in the respective country in which the group entities are situated. The transactions are periodically reviewed by the Company's management.
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group

S. No.	Particulars of the information	Information provided by the management
		Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there are local TP files, compliant to local country requirements, justifying the arm's length nature of transaction. The transfer pricing policy is reviewed and updated regularly to reflect changes in business operations and industry standards. We also confirm that the value of transactions proposed to be undertaken with Molycop Singapore during the period from 1st June 2026 to 31st March 2027 will remain within the limits approved by the Audit Committee.

B(1).

Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Bids from bidders / suppliers / vendors / traders / distributors have not been availed considering the following: • Molycop Singapore is the procurement arm of Molycop Group engaged in procurement of raw material for group entities, across globe. Centralized procurement entity has been set-up to strengthen global sourcing capabilities and support the group's broader commercial objectives. • Sale made to group entities is common business practice within the group and is driven by commercial considerations and strategic business initiatives. • Payment of Freight charges is inter-linked to purchase of raw materials. • Provision of functional support services is only to support the group entities with internally available skills / expertise within the Group. It is practically not viable to obtain bids from third party.
2.	Basis of determination of price.	The price is determined following an acceptable transfer pricing mechanism The company's management reviews transfer pricing compliance each year, which is the basis of arm's length pricing. **Purchase of Raw Materials** The price is determined following an acceptable

S. No.	Particulars of the information	Information provided by the management
		transfer pricing mechanism, where Singapore entity target to earn an arm's length margin on full cost, incurred for this transaction. The arm's length margin is supported by local TP Report of Singapore entity. **Payment of Freight Charges** Freight charges are recovered at actuals.
3.	In case of Trade advance (*of upto 365 days or such period for which such advances are extended as per normal trade practice*), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable. The payment term / credit tenure ranges between 30 to 120 days depending upon the nature of services received.
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

Item No. 17: Transactions between Molycop Singapore and GMI USA

Background

Molycop Singapore Trading Pte. Ltd. ('Molycop Singapore') and Grinding Media Inc. ('GMI USA') are fellow subsidiaries operating under the common control of the Tega Group. GMI USA is engaged in holding shares and other equity instruments.

In the ordinary course of business, Molycop Singapore enters into transactions with GMI USA including revolving facility provided and interest income. These transactions are undertaken on an arm's length basis form part of the regular business operations of the respective entities.

A(1).

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Grinding Media Inc. (GMI USA')
2.	Country of incorporation of the related party	USA
3.	Nature of business of the related party	Holding shares or other equity instruments

A(2).

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a. Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether	Molycop Singapore Trading Pte. Ltd ('Molycop Singapore') and GMI USA are fellow subsidiaries operating under the common control of the Tega Group. a. Refer ***Annexure 1*** b. Not applicable c. Not applicable

	direct or indirect, in the related party. b. Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). c. Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation**: Indirect shareholding shall mean* shareholding *held through any person, over which the listed entity/Subsidiary/ related party has control.* *While calculating indirect shareholding, shareholding held by relatives shall also be considered.*	

A(3).

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.
<i>Explanation:</i> <i>Details need to be disclosed separately for listed entity and its</i> subsidiary.</td><td>INR in Cr
<table>
<tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2024-25</th><th>FY 2025-26*</th></tr>
<tr><td>1</td><td>Revolving facility</td><td>866</td><td>887</td></tr>
<tr><td>2</td><td>Interest Income</td><td>40</td><td>34</td></tr>
</table></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Not applicable
<i>[Refer Note – 1]</i></td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>Not applicable, as Molycop Group Entities became subsidiary of Tega Industries Limited (Listed Entity) with effective from 01 June 2026, pursuant to an acquisition.</td></tr>
</table>

[*] *The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive.*

***Note 1**: Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the Transaction has been completed as of the date of June 1, 2026.*

A(4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	**1. Revolving Facility:** INR 244Cr **2. Interest Income:** INR 47Cr
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes. Transactions with GMI USA during the period 1 June 2026 to 31 March 2027 is expected to cross the materiality thresholds.
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	17.23%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	5.64% ***[Refer Note 2]***
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	- ***[Refer Note 3]***
6.	Financial performance of the related party for the immediately preceding financial year: ***Explanations**: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.*	INR in Cr **Particulars** | **FY 2024-25 *[Refer Note 4]*** Turnover | - Profit After Tax | (556) Net worth | (3174)

***Note 2**: The Molycop Group entities follow an accounting period commencing on 1 July 2025 and ending on 30 June 2026. The consolidated financial statements of the Molycop Group have also been prepared for the same reporting period. Accordingly, the most recent completed financial statements available for the Molycop Group entities pertain to FY 2024–25. Therefore, for the purpose of computing the value of the related party transaction as a percentage of the standalone turnover of the subsidiary and the related parties (collectively referred to as the "Molycop Group Entities"), the standalone turnover for FY 2024–25 has been considered.*

***Note 3:** GMI USA is a holding-cum-financing entity with only interest income (netted against financing costs) and receives intercompany revolving funding from its operating entities to meet its interest payment obligations.*

***Note 4:** FY 2024-25 means financial year starting from 1st June 2024 and ending on 30th June 2025.*

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	1. Revolving Facility 2. Interest Income
2.	Details of each type of the proposed transaction	The proposed transaction of revolving facility and interest expense between Molycop Singapore and GMI USA are in the ordinary course of business and on arm's length. Under the arrangement, Molycop Singapore has provided a revolving credit facility from GMI USA. Further, interest will be computed on the amount actually utilized during the relevant period.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPTs during the period 1st June 2026 to 31st March 2027, which are prospective in nature, omnibus approval is being sought for providing revolving facility.
4.	Whether omnibus approval is being sought?	Approval has been sought on omnibus basis for the period 1st June 2026 to 31st March 2027.
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The value of proposed transactions during the period 1st June 2026 to 31st March 2027 is estimated at INR 291Cr *(including loan amount of INR 244 Cr)*. The limit has been determined with appropriate margin over previous year keeping in mind, improvement in prices / realization as compared to previous year.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Subsidiaries in Tega Group include (a) Manufacturing (b) Procurement (c) Distribution (d) Central service entity (e) Financing entities, etc. Such widespread set up covering more than 90 countries involve significant transactions amongst RPTs generating revenues for Tega Group. Given its extensive global presence, Tega's financial structure includes transactions that optimize cash flow across subsidiaries. Manufacturing and other operating entities creates cash surpluses, which can be leveraged to support capital expenditures, working capital, and other financing needs of the group entities. Tega ensures an optimal mix of equity investments, loans, and guarantees to maintain financial stability across the organization.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. *Explanation:* Indirect interest shall mean interest held through any person over which an individual has control.	None of the promoters, directors or key managerial personnel of the listed entity / Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transactions of providing revolving facility and interest income thereon between Molycop Singapore and GMI USA are routine in nature, in the ordinary course of business and on
	a. Name of the director / KMP	

S. No.	**Particulars of the information**	**Information provided by the management**
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	arm's length.
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the said RPT for which approval is being sought, as these are inter-company funding. RPT for which approval has been sought are done at a price that is compliant with applicable transfer pricing regulations in the respective country in which the group entities are situated. The transaction is periodically reviewed by the Company's management.
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there are local TP files, compliant to local country requirements, justifying the arm's length nature of transaction. The transfer pricing policy is reviewed and updated regularly to reflect changes in business operations and industry standards. We also confirm that the value of transactions proposed to be undertaken with group entities during the period from 1 June 2026 to 31 March 2027 will remain within the limits approved by the Audit Committee.

B(2).

Disclosure *only* in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance* companies*.*	Revolving facilities are funded from Molycop Singapore's own funds (internal accruals and cash balances). There are no external borrowings for this transaction.

S. No.	Particulars of the information	Information provided by the management
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Revolving facilities are provided out of own funds. Hence, no financial indebtedness has been incurred in connection with the proposed transaction.
	a. Nature of indebtedness	Not Applicable
	b. Total cost of borrowing	
	c. Tenure	
	d. Other details	
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(5) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(6) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Interest will be charged at the rate of 5.72% to GMI USA, computed based on 2-month SOFR + 200bps.
5.	Maturity / due date	The revolving facility generally has a maturity period of up to one year, with clause to renew.
6.	Repayment schedule & terms	There is no fixed repayment term.
7.	Whether secured or unsecured?	Unsecured, considering that revolving facility is provided to group entity.
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds will be utilized for repayment of current loans/ liabilities or facilitating the working capital requirement of other group entities

B(5).

Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The proposed borrowing arrangement shall be undertaken pursuant to mutually agreed documentation. The material terms of the facility shall be determined on an arm's length basis and in accordance with the Group's financing

		requirements. No unusual or onerous covenants are contemplated under the proposed borrowing arrangement*.*
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	Interest will be charged at the rate of 5.72%. The rate of interest for the transactions proposed to be entered on from 1 June 2026 to 31 March 2027 is expected to be more or less in line with the interest rates mentioned above.
3.	Cost of borrowing *Note: This* shall *include all costs associated with the borrowing*	Equivalent to the interest cost payable by GMI USA, being inter-company loans.
4.	Maturity / due date	The revolving facility generally has a maturity period of up to one year, with renew clause.
5.	Repayment schedule & terms	There is no fixed repayment term.
6.	Whether secured or unsecured	Unsecured, considering that they are within group.
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds will be utilized for repaying the existing external borrowings or facilitating the working capital requirement of other group entities.

C(1).

Disclosure *only* in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured* obligation *rating (SO rating) and credit enhancement rating (CE rating), if any*	No standalone credit rating has been obtained for the related party, as these are intercompany loan provided between group entities.

2.	Default on borrowings, ***if*** any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the* public *domain or as may be provided by the related party upon request.* **In addition, state the following:** a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable
	FY 2025-2026	
	FY 2024-2025	
	FY 2023-2024	

C(4).

Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured* obligation *rating (SO rating) and credit enhancement rating (CE rating), if any*	No standalone credit rating has been obtained for the related party, as these are intercompany loan provided between group entities.

2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* **In addition, state the following:** a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable
	FY 2025-2026	
	FY 2024-2025	
	FY 2023-2024	

Item No. 18: To approve Material Related Party Transaction(s) between Tega MC SG Investments III Pte. Ltd. and Moly-Cop Mexico S.A. de C.V., being step down subsidiaries of Tega Industries Limited

Background:

Tega MC SG Investments III Pte. Ltd. ('Tega Investments III') is the holding company of Moly-Cop Mexico S.A. de C.V. ('Molycop Mexico'), owning 99.90% shares of the company. Molycop Mexico is engaged in manufacturing small and medium-forged balls and had a credit facility from Banco Santander México S.A. which was backed by a corporate guarantee from AIP MC Holdings LLC. As part of new ownership structure, i.e., Tega India taking over the Molycop Group, the said arrangement has undergone changes where Banco Santander México S.A. has asked from corporate guarantee from the new holding entity i.e., Tega Investments III. Accordingly, the corporate guarantee is being extended to Molycop Mexico, enabling the company to continue access credit facility for its business purposes. The management is of the view that extending this corporate guarantee is in the overall interest of the Group, aligning with established business practices.

A(1).

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Moly-Cop Mexico S.A. de C.V. ('Molycop Mexico')
2.	Country of incorporation of the related	Mexico

	party	
3.	Nature of business of the related party	The company is engaged in manufacturing small and medium-forged balls. The manufacturing facility is in El Salto, Mexico with a production capacity of 135000 metric ton per year.

A(2).

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: a. Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. b. Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). c. Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation**: Indirect shareholding shall mean shareholding held* through *any person, over which the listed entity/Subsidiary/ related party has control.* *While calculating* indirect *shareholding, shareholding held by relatives shall also be considered.*	a. Tega MC SG Investments III Pte. Ltd. ("Tega Investments III") is the holding company of Molycop Mexico S.A. de C.V. ('Molycop Mexico'). Further, it owns 99.90% shares of Molycop Mexico. b. Not applicable c. Not applicable

A(3).

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. ***Explanation:*** *Details need to be disclosed separately for listed entity and its subsidiary.*	Similar external borrowings were there in previous year, which was backed by guarantee from AIP MC Holdings LLC pursuant to a guarantee dated 15 February 2024. During the current year, the said guarantee arrangement is amended and restated to replace Tega Investments III as the guarantor.
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Not Applicable ***[Refer Note 1]***
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	Not Applicable. There has not been any default by Molycop Mexico concerning any obligation undertaken by it under a transaction or arrangement anytime in the past.

The above data has been provided for the 10-month period i.e., from 1st July 2025 to 30th April 2026, as the data for remaining two months is price sensitive.

Note 1*: Molycop Group was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Acquisition and the transaction has been completed as of the date of June 1, 2026*

A(4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	External borrowings backed by guarantee: INR 200 Cr
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes. Transaction with Molycop Mexico during 1st June 2026 to 31st March 2027 is expected to cross the materiality thresholds.
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	11.27% ***[Refer Note 2]***
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	14.09%
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	- ***[Refer Note 3]***
6.	Financial performance of the related party for the immediately preceding financial year: ***Explanations**: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.*	*INR in Cr* **Particulars** / **FY 2024-25 *[Refer Note 4]*** Turnover: 1,352 Profit After Tax: 36 Net worth: 310

INR in Cr

Particulars	FY 2024-25 ***[Refer Note 4]***
Turnover	1,352
Profit After Tax	36
Net worth	310

***Note 2**: RPT represents the value of external borrowings by Molycop Mexico, which is backed by Tega Investment III as guarantor.*

***Note 3:** Tega Investment III is a newly formed entity, incorporated as an intermediate holding entity.*

***Note 4:** FY 2024-25 means financial year starting from 1st January 2025 and ending on 31st December 2025.*

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods / services, purchase of goods/services, giving loan, borrowing etc.)	Guarantee provided on behalf of subsidiary company
2.	Details of each type of the proposed transaction	The existing credit facility amounting to USD 19.83 mn equivalent approx. INR 191Cr has been availed by Molycop Mexico from external bank, backed by a corporate guarantee from Tega Investment III. Guarantee is provided by Tega Investment III in support of the obligation of Molycop Mexico with respect to its borrowings. Such arrangement is common among MNCs, where the parent company provide guarantee against the borrowing of subsidiary company.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Considering that the approval sought is for RPT during the period 1st June 2026 to 31st March 2027, which are prospective in nature, approval is being sought for guarantee provided for external borrowings.
4.	Whether omnibus approval is being sought?	Approval has been sought for the period 1st June 2026 to 31st March 2027.
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The value of proposed transaction during the period 1st June 2026 to 31st March 2027 is estimated at INR 191 Cr (USD 19.83 Mn).
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transaction is between Tega Investment III (Guarantor) and Molycop Mexico (Borrower) whose accounts are consolidated with Tega Industries Limited. The transaction of issuance of guarantee is undertaken to support the subsidiary company in continuing the borrowing from external bank. Pursuant to the acquisition of Molycop Group by Tega India, the lending bank has required corporate guarantee from Tega Investment III. The requirement of corporate guarantee from the parent entity is a standard and widely accepted practice. The guarantee is being extended in the

S. No.	Particulars of the information	Information provided by the management
		ordinary course of the business of Molycop Mexico and is expected to facilitate access to funding on competitive terms. The management is of the view that extending this corporate guarantee is in the overall interest of the Group, aligning with established market practices.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. *Explanation:* Indirect interest shall mean interest held through any person over which an individual has control.	None of the promoters, directors or key managerial personnel of the listed entity / Tega Industries Limited, or their relatives are personally interested in or beneficiaries of RPTs. The proposed transaction of provision of guarantee to external bank against borrowing by Molycop Mexico is routine in nature and in the ordinary course of business.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	No valuation report is required to be obtained for the said RPT for which approval is being sought, since it is guarantee by group entities against borrowing.
9.	Other information relevant for decision making.	Molycop was acquired by Tega Industries Limited, in partnership with Apollo Funds, through the acquisition of the existing shareholders of Molycop Group. Tega Industries Limited holds an 84.2% ownership interest in Molycop Group Entities through its wholly owned subsidiary, Tega MC Investment Pte. Ltd., with the remaining stake held by Apollo Funds. The Molycop Group has an established presence across multiple jurisdictions globally. The Group's has a robust transfer pricing policy for its inter-company transactions, developed by an independent professional consultant. Further, there are local TP files, in compliance with local country requirements, justifying the arm's length nature of transaction. We confirm that the amount of guarantee issued by the Tega Investment III (Guarantor) on behalf of Molycop Mexico (Borrower) from 1st June 2026 to 31st March 2027 will remain within the limits approved by the Audit Committee.

B(4).

Disclosure only in case of guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary.

S. No.	Particulars of the information	Information provided by the management
1.	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	Molycop Mexico (Borrower) has availed the credit facility of USD 19.83mn equivalent to approx. INR 191 Cr which was previously guaranteed by AIP MC Holdings LLC pursuant to a guarantee dated 15 February 2024. Pursuant to acquisition of Molycop Group by Tega India, the bank has revised the agreement and has asked for guarantee from Tega Investment III, as new parent company. Accordingly, corporate guarantee has been provided. The requirement for guarantee from parent entities is a standard and widely accepted banking practice, particularly in the case of high-value credit facilities extended to corporate groups.
	(b) Whether it will create a legally binding obligation on listed entity?	No
2.	Material covenants of the proposed transaction including: (i) commission, if any to be received by the listed entity or its subsidiary; (ii) contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	Tega Investment III being the Parent company has obligated to pay external bank, in case of default by Molycop Mexico.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	The value of obligation is equivalent to the amount of borrowing by Molycop Mexico, at any point of time. No provision is currently required to be made in the books of guarantor.

C(3).

Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party *Note:* a. *Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.* b. *This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	Molycop Mexico does not have a standalone credit rating assigned by any recognized credit rating agency. Accordingly, no standalone credit rating is available for disclosure.
2.	Details of solvency status and going concern status of the related party during the last three financial years:	Molycop Mexico is a subsidiary of the Molycop Group engaged in the manufacturing of small and medium forged grinding balls. The company operates a manufacturing facility at El Salto, Mexico, with an installed production capacity of approximately 135,000 metric ton per annum. There have been no indications of material financial distress, insolvency proceedings, or circumstances that would cast significant doubt on its ability to continue as a going concern. Accordingly, it is understood that Molycop Mexico has maintained an adequate financial position and there are no identified going-concern risks during the relevant period.
	FY 2022-2023	
	FY 2023-2024	
	FY 2024-2025	
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	The value of obligation is equivalent to the amount of borrowing by Molycop Mexico, at any point of time. No provision is currently required to be made in the books of guarantor.

S. No.	Particulars of the information	Information provided by the management
4.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	There was no default by Molycop Mexico concerning any obligation undertaken by them under a transaction or arrangement anytime in the past.
	In addition, state the following: a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	
	FY 2022-2023	
	FY 2023-2024	
	FY 2024-2025	

Item No. 19: Re-appointment of Mr. Ashwani Maheshwari (DIN: 07341295) as an Independent Director of the Company for a second term of 5 (five) consecutive years

Mr. Ashwani Maheshwari (DIN: 07341295) ("Mr. Maheshwari") was appointed as an Independent Director of the Company to hold office for a term of 5 (five) consecutive years with effect from April 01, 2022, till March 31, 2027 ("first term").

The Nomination & Remuneration Committee ("NRC") by resolution dated August 12, 2026, on the basis of performance evaluation report and considering the contributions made by him during his present tenure, recommended the re-appointment of Mr. Maheshwari, as an Independent Director, for a second term of 5 (five) consecutive years commencing from April 01, 2027, till March 31, 2032. The Board of Directors at their meeting held on August 13, 2026, based on the recommendation of NRC and upon considering the performance evaluation report along with the contributions made by Mr. Maheshwari, during his present tenure, approved his re-appointment subject to the approval of the Members, not liable to retire by rotation, for a second term of 5 (five) consecutive years commencing from April 01, 2027, till March 31, 2032.

The Company has received in writing a notice from a Member, proposing the candidature of Mr. Maheshwari, for the office of Director under Section 160 of the Act. The Company has also received consent from him to act as a Director in terms of Section 152 of the Act and a declaration that he is not disqualified from being appointed as a Director in terms of Section 164 of the Act and that he is not debarred from holding the office of Director pursuant to any Order issued by the Securities and Exchange Board of India (SEBI) or any other authority.

Additionally, the Company has also received a declaration from Mr. Maheshwari, confirming that he meets the criteria of independence as specified under the Act and the SEBI Listing Regulations and that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties as an Independent Director of the Company.

In the opinion of the Board, Mr. Maheshwari is a person of integrity and fulfils the conditions specified under the Act read with the Rules made thereunder and the SEBI Listing Regulations for his re-appointment as an Independent Director of the Company and is independent of the Management.

Mr. Maheshwari's professional foundation was laid at Tata Steel, where he worked in the Managing Director's Office and led enterprise-wide quality and process improvement initiatives. This early exposure to structured governance, performance frameworks, and organizational discipline continues to shape his approach to board effectiveness and oversight. With experience spanning auto components, FMCG, information technology, paper, steel, and tyres, Mr. Maheshwari brings to the Company, a valuable cross-sector perspective on strategy, risk, and capital deployment. He is an alumnus of the Indian Institute of Technology, Roorkee, and London Business School, and has been associated with organizations such as Birla Tyres and Kedaara Capital in leadership and advisory capacities.

Further he has confirmed that he is in compliance with Rules 6(1) and (2) of the Companies (Appointment and Qualification of Directors) Rules, 2014 with respect to his registration with the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs ("IICA").

He is not related with any other Director or Key Managerial Personnel of the Company.

Additional information in respect of Mr. Maheshwari pursuant to the provisions of SEBI Listing Regulations and Secretarial Standards on General Meetings (SS-2) issued by the Institute of Company Secretaries of India is annexed to this Notice, as ***Annexure - 2.***

Apart from the sitting fees for attending meetings of the Board or Committees thereof and reimbursement of expenses for participation in such meetings, Mr. Maheshwari may be paid remuneration by way of profit-related commission as recommended by the NRC and fixed by the Board of Directors based on the approval of the members from time to time.

A copy of the letter of appointment, setting out the terms and conditions of appointment of Mr. Maheshwari and all other documents referred to in the accompanying Notice are available for inspection by members, without any fee, at the Company's Registered office during business hours on all working days, except Saturdays, Sundays and Public holidays till the end of remote e-voting period.

None of the Directors / Key Managerial Personnels of the Company or their respective relatives except Mr. Maheshwari, to whom the resolution relates are, in any way, concerned or interested (financial or otherwise) in the resolution except to the extent of their shareholding in the Company, if any.

The Board considers that the re-appointment of Mr. Maheshwari as an Independent Director for a second term of 5 (five) consecutive years, is in the best interest of the Company and recommends the Special Resolution as set out at Item No. 19 for the approval of the Members.

Item No. 20: Creation of pledge or other security interest on the shareholding of Material Subsidiary and Sale, Disposal and Leasing of assets of the Material Subsidiaries of the Company

On September 10, 2025, the Board of Directors ("**the Board**") of Tega Industries Limited ("**the Company**") approved the execution of a Term Sheet for the acquisition, directly or indirectly, of the equity interests of the Molycop group (comprising direct and indirect subsidiaries of AIP MC Holdings LLC and their respective investments, including joint ventures) (collectively, "**Molycop Group**") along with Apollo Hybrid Value Fund III, L.P., Apollo Hybrid Value Overseas Partners III, L.P., Apollo Hybrid Value Overseas Partners (Delaware 892) III, L.P., Apollo Hybrid Value Overseas Partners (Lux) III SCSp, Apollo Hybrid Value Partners (Alts) III, L.P., AAA Offshore Hybrid Equity Strategy (Z), L.P., AAA Hybrid Equity Strategy (Z), L.P., Host-Plus PST Asia Credit VCC, at an enterprise value of ~USD 1.5 billion ("**Acquisition**").

To fund the Acquisition, it was decided that a combination of sources would be utilised, including preferential allotment of equity shares, debt financing, and internal accruals.

In furtherance of the above, the Board convened an Extraordinary General Meeting ("**EGM**") on October 10, 2025. The explanatory statement accompanying the EGM notice dated September 18, 2025, explained the rationale for raising and borrowing funds for the purpose of the Acquisition and it was disclosed that the Company will undertake the Acquisition, directly or indirectly, through one or more Special Purpose Vehicle(s). The shareholders of the Company, at the Extraordinary General Meeting, approved:

(a) enhancement of the limits of investments to be made by the Company in other bodies corporate under Section 186 of the Companies Act, 2013 (the "**Act**") up to an amount not exceeding Rs. 4,000 Crores (Rupees Four Thousand Crores only), over and above the limits as specified under the said section, read with the applicable rules, circulars and clarifications thereunder;

(b) increase in the borrowing powers of the Company under Section 180(1) (c) of the Act up to a sum of Rs. 2,000 Crores (Rupees Two Thousand Crores Only);

(c) creation of hypothecation, mortgage, pledge, charges or any other encumbrance on the movable and immovable properties of the Company, both present and future, in respect of borrowings under Section 180 (1)(a) of the Act; and

(d) raising funds through preferential allotment of equity shares to support the Acquisition of the Molycop group.

The Company raised approximately Rs. 1,713 Crores through preferential allotment, to partially fund the Acquisition.

Following the shareholders' approval and receipt of proceeds of preferential allotment, the Board, at its meeting held on November 28, 2025, approved the execution of an equity interest purchase agreement in relation to the Acquisition ("**EIPA**").

Further, the Board, at its meeting held on February 12, 2026, approved the availing of a term loan aggregating up to Rs. 1,500 crores (Rupees One Thousand and Five Hundred Crores only) ("**Facility**")" and subsequently, on May 18, 2026, the board approved execution of a facility agreement and other financing documents in favour of Standard Chartered Bank and certain other banks and financial institutions (collectively, the "**Lenders**").

To facilitate the Acquisition, the Company incorporated a wholly owned subsidiary, in India named "Tega Solutions Limited" ("**India WoS**"), and in Singapore, "Tega MC Investment Pte. Ltd." ("**Tega SG HoldCo**"). The Company has directly, and indirectly through the India WOS, made investments in Tega SG HoldCo, through a combination of equity shares/ordinary shares and optionally convertible redeemable preference shares.

Thereafter, the Acquisition was successfully completed on June 01, 2026 and the Company currently holds an approximately 84.2% (eighty four point two percent) controlling stake in the Molycop Group.

The Facility is secured by way of, *inter alia*, creation of first ranking charge over (i) equity shares and other securities of Tega SG Hold Co held by the Company aggregating to 1.00% (one per cent) of the issued and paid-up equity share capital of Tega SG Hold Co (on a fully diluted basis) and (ii) equity shares and other securities of India WoS held by the Company aggregating to 100% (one hundred percent) of the issued and paid up equity share capital of India WoS.

Regulation 24(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**") stipulates that a listed entity shall not dispose of shares in its material subsidiary resulting in reduction of its shareholding (either on its own or together with other subsidiaries) to less than or equal to fifty percent or cease the exercise of control over the subsidiary without passing a special resolution in its General Meeting except in cases where such divestment is made under a scheme of arrangement duly approved by a Court/ Tribunal or under a resolution plan duly approved under Section 31 of the Insolvency and Bankruptcy Code, 2016. Material subsidiary means a subsidiary, whose turnover or net worth exceeds 10% (ten per cent) of the consolidated turnover or net worth respectively, of the listed entity and its subsidiaries in the immediately preceding accounting year. Now, Tega SG HoldCo has been identified as a material subsidiary.

Further, in accordance with Regulation 24(6) of the SEBI Listing Regulations, selling, disposing off, and/or leasing of assets amounting to more than 20% (twenty percent) of the assets of a material subsidiary of the listed entity on an aggregate basis during a financial year requires prior approval of shareholders by way of a special resolution.

Creation and enforcement of security interests directly or indirectly (including pledge) over shares or assets of material subsidiaries may potentially trigger the above thresholds. Accordingly, as a matter of abundant caution and good governance, an enabling approval of shareholders of the Company in terms of Regulation 24(5) and 24(6) of the SEBI Listing Regulations and applicable provisions of the Act, by way of Special Resolution at Item No. 20 of the Notice is being sought.

The Board, at its meeting held on August 13, 2026, has recommended passing of the said resolution as a Special Resolution. None of the Director(s) / Key Managerial Personnel(s) of the Company or their relatives are, in any way, concerned or interested, financially or otherwise, in the said resolution, except to the extent of their shareholding, if any.

Item No. 21: Holding an Office or Place of Profit in a Step-Down Subsidiary Company by Mr. Mehul Mohanka (DIN: 00052134), Managing Director & Group CEO of the Company

On June 1, 2026, the Company, together with Apollo Funds, completed the acquisition of equity interests in the Molycop group, comprising the direct and indirect subsidiaries of AIP MC Holdings LLC and their respective investments, including joint ventures. Following completion of the acquisition, the equity interests in the Molycop Group were transferred from AIP MC Holdings LLC to Tega MC JV Holdings Pte. Ltd. and its subsidiaries (collectively, "Molycop"). Tega MC Investment Pte. Ltd., a wholly owned subsidiary of the Company, acquired approximately 84.2% of the ordinary shares of Tega MC JV

Holdings Pte. Ltd., while AP Jupiter Holdco (SG) Pte. Ltd. acquired the remaining 15.8%. Accordingly, Molycop entities have become subsidiaries of the Company.

Over the next two years, the Company will prioritize the operational and business integration of Tega and Molycop. The complementary product portfolios of the two companies across the milling value chain will enable the Company to offer comprehensive mill - optimisation solutions and address a broader range of customer requirements. Tega's established presence in Europe, the Middle East, the Commonwealth of Independent States, Latin America and Africa will be strengthened by Molycop's operations in the United States, Canada, Latin America and Australia. In turn, Molycop will benefit from Tega's expertise and presence in the growth markets of Europe, the Middle East and Africa. The addition of Molycop's 13 manufacturing facilities, three active joint ventures and one potential joint venture will bring Tega closer to its customers and expand the combined manufacturing footprint to 26 sites worldwide.

Mr. Mehul Mohanka is the Promoter, Managing Director of the Company & Group CEO. He has been associated with the Company for more than 2 (two) decades and has been instrumental in scripting the phenomenal growth and global success of the Company. He is also responsible for the overall corporate strategy of the Company and has a track record of successfully integrating multiple acquisitions across geographies, including Chile, South Africa, and Australia. Under Mr. Mohanka's leadership, the Company has achieved new heights and is rapidly growing both in India and outside India. He has also spear headed the acquisition of Molycop. In order to provide focused leadership and drive the realization of anticipated synergies, oversee the integration and growth initiatives across the combined operations, and support the long-term value creation objectives of the Company and its stakeholders it is proposed that Mr. Mehul Mohanka be appointed as Chief Executive Officer (CEO) of Molycop and paid a remuneration for the same.

Pursuant to the provisions of Section 188(1)(f) of the Act read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, a Director of a Company being a related party shall not hold an office or place of profit in its subsidiary (including step-down subsidiary) at a monthly remuneration exceeding Rs. 2,50,000/- (Rupees Two Lakhs Fifty Thousand only) except with the approval of the members of the Company by way of an Ordinary Resolution.

The Nomination and Remuneration Committee (NRC) at its meeting held on August 12, 2026, Audit Committee, and the Board of Directors of the Company at their respective meetings held on August 13, 2026, have accorded their approvals for the aforementioned appointment, which qualifies to be an office or place of profit and is proposed to be done on such terms and conditions as stated in this explanatory statement.

Mr. Mehul Mohanka was re-appointed as Managing Director & Group CEO of the Company with effect from April 12, 2023, for a period of five years, on the remuneration and other terms and conditions approved by the shareholders at their meeting held on September 22, 2022.

In line with the Company's continued focus on strengthening its core consumables business — comprising Tega Industries and its subsidiaries (excluding Molycop and Tega McNally Minerals Ltd.) and considering Mr. Mohanka's progression to CEO of Molycop — the Company will be looking to appoint a separate CEO to lead this business by December 2026. This appointment is intended to enable greater focus and strategic attention on the Tega business and support its continued growth. Mr. Mohanka will continue to serve on the Board as Managing Director and provide strategic guidance to the Company.

Until the new CEO joins, Mr. Mohanka will continue to draw a remuneration as Managing Director & Group CEO. Once the new CEO joins, Mr. Mohanka's responsibilities shall change, the NRC shall review his remuneration and make appropriate recommendations to the Board for rationalizing the same so as to commensurate with his revised role in the Company.

As the CEO of Molycop, Mr. Mehul Mohanka shall receive remuneration from Tega MC JV Holdings Pte. Ltd or any other company of the Molycop group, comprising salary, performance-linked incentives, bonus, employee benefits, retirement benefits, perquisites, allowances and such other remuneration as may be approved by the Board of Directors of Tega MC JV Holdings Pte. Ltd. or the relevant subsidiary from time to time, in accordance with the applicable laws of the relevant jurisdiction and remuneration policies.

The relevant particulars of the proposed arrangement as required under Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 are set out below:

Terms and Conditions of Appointment, Including Remuneration

1. **Effective Date:** With effect from June 1, 2026, for a period of five years. The contract may be terminated by either party by giving three (3) months' prior written notice.
2. **Designation:** Chief Executive Officer (Molycop Group).
3. **Key Responsibilities:**
    - Responsible for leading Molycop's global business and delivering enterprise-wide performance across safety, strategy, operations, commercial outcomes, financial results, people, risk management, and organisational culture.
    - Responsible for setting the strategic direction of the Company in consultation with the Board, aligning the organisation around clearly defined priorities, and building the capabilities required to deliver sustainable growth, profitability, and long-term competitive advantage.
    - Responsible for the Company's global operations, including manufacturing, procurement, supply chain, commercial operations, product development, regional leadership, and all enabling functions and will work closely with the Board to develop the Company's long-term strategy, strengthen organisational resilience, and accelerate business transformation across diverse markets.
4. **Remuneration**
    - **Base Salary:** Not exceeding USD 133,333 per month, subject to all applicable withholdings of tax and deductions required by law.
    - **Statutory Benefits & Perquisites Benefits:** In accordance with the applicable company rules and regulations and statutory provisions.
    - **Variable Pay:** Will be eligible to participate in the company’s Short-Term Incentive (“STI”) plan at a target level of 70% of base salary.
    - **Annual increment** – Annual raise shall be based on performance matrix which will be on same basis as applicable to other employees.

The proposed appointment of Mr. Mehul Mohanka to an office or place of profit under Section 188 of the Act, and the proposed remuneration payable to him, are commensurate with his qualifications, experience, responsibilities, and industry standards.

The remuneration is comparable to that which would be payable to any other individual appointed to a similar position with equivalent qualifications and experience.

Proposed transaction is not a “material related party transaction” in accordance with the provisions of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and hence the provision of the said Regulation is not applicable.

Except for Mr. Mehul Mohanka and Mr. Madan Mohan Mohanka, being his father, none of the Directors, Key Managerial Personnels of the Company or their relatives are concerned or interested, financially or otherwise, in the proposed Resolution except to the extent of their shareholding, in the Company.

The Board recommends the passing of this resolution at Item No. 21 of the accompanying Notice for approval of the members of the Company by way of an Ordinary Resolution.

Annexure -1

Sl No.	Entity	Country of incorporation	Relationship with the listed entity	% shareholding of the listed entity, whether direct or indirect in the related parties
1	Tega Industries Limited	India	Holding Company	-
2	Tega Solutions (India)	India	Subsidiary	100.00%
3	Tega MC Investment Pte. Ltd	Singapore	Subsidiary	100.00%
4	Tega MC JV Holdings Pte. Ltd.	Singapore	Subsidiary	84.20%
5	Tega MC SG Holdings Pte. Ltd.	Singapore	Subsidiary	84.20%
6	Tega MC SG Investments I Pte. Ltd.	Singapore	Subsidiary	84.20%
7	Tega MC SG Investments II Pte. Ltd.	Singapore	Subsidiary	84.20%
8	Tega MC SG Investments III Pte. Ltd	Singapore	Subsidiary	84.20%
9	Tega MC Global Holdings Pte. Ltd.	Singapore	Subsidiary	84.20%
10	Tega MC Australia Holdings Pty Ltd	Australia	Subsidiary	84.20%
11	Tega MC Canada Holdco Corp.	Canada	Subsidiary	84.20%
12	Tega MC US Inc.	USA	Subsidiary	84.20%
13	Tega MC Spain Latam Investment	Spain	Subsidiary	84.20%
14	Tega MC Spain Investment	Spain	Subsidiary	84.20%
15	Grinding Media Inc.	USA	Subsidiary	84.20%
16	Molycop JV Holdings LLC (1)		Subsidiary	84.20%
17	Molycop Technologies LLC		Subsidiary	84.20%
18	Moly-Cop USA LLC		Subsidiary	84.20%
19	Molycop Ltd.	Canada	Subsidiary	84.20%
20	Molycop Technologies Inc.		Subsidiary	84.20%
21	Moly-Cop Canada		Subsidiary	84.20%
22	Moly-Cop Mexico S.A. de C.V.	Mexico	Subsidiary	84.20%
23	Moly-Cop Chile S.A.	Chile	Subsidiary	84.20%
24	Santa Ana de Bolueta Grinding Media SAU	Spain	Subsidiary	84.20%
25	Forjas del Guadalquivir SLU		Subsidiary	84.20%
26	Moly-Cop Peru S.A.C.	Peru	Subsidiary	84.20%
27	Moly-Cop Adesur S.A.		Subsidiary	79.23%
28	Moly-Cop Group Corporation Ltd	UK	Subsidiary	84.20%
29	Grinding Media Pty Ltd	Australia	Subsidiary	84.20%
30	Commonwealth Steel Company Pty Ltd		Subsidiary	84.20%
31	Molycop Technologies Pty Ltd		Subsidiary	84.20%
32	Molycop India Pvt. Ltd	India	Subsidiary	84.20%
33	PT Commonwealth Steel Trading	Indonesia	Subsidiary	84.20%

Sl No.	Entity	Country of incorporation	Relationship with the listed entity	% shareholding of the listed entity, whether direct or indirect in the related parties
34	PT Commonwealth Steel Indonesia		Subsidiary	84.20%
35	Molycop Singapore Trading Pte. Ltd	Singapore	Subsidiary	84.20%
36	Moly-Cop Trading Ltd	Hong Kong	Subsidiary	84.20%
37	Molycop ACI Africa SAS	Ivory Coast	Joint Venture	42.10%
38	Vinton Ball LLC	USA	Joint Venture	42.94%

Annexure-2

Details of pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Secretarial Standard 2 on General Meetings is given hereunder:

Name of the Director	Mr. Ashwani Maheshwari
Director Identification Number (DIN)	07341295
Date of Birth/Age	20/09/1968; Age: 58
Nationality	Indian
Date of first appointment on the Board	April 01,2022
Qualifications	He holds a Bachelor's degree in Technology (B.Tech) in Mechanical Engineering from Indian Institute of Technology, Roorkee; Sloan Masters in Leadership & Strategy from London Business School.
Expertise in specific functional areas	He has extensive experience in Steel and Mining sector with Tata Steel. He also has experience in business turnarounds, portfolio management, and post-acquisition integration, which enables him to engage constructively with management teams, challenge assumptions where necessary, and support decisions that enhance resilience, capital efficiency, and sustainable performance. Mr. Maheshwari brings to the Board extensive leadership, governance, and operational experience gained through executive, board, and advisory roles across diverse industries. He has served as CEO and Whole-time Director of Varroc Engineering Limited, Century Pulp & Paper, and ITC Infotech, and as an Operating Partner and Board Member of Setco Auto Systems Private Limited. His early experience at Tata Steel provided a strong foundation in governance, performance management, and organizational discipline. He has also been associated with Birla Tyres and Kedaara Capital in leadership and advisory capacities. He contributes valuable cross-sector insights on strategy, risk management, and capital allocation.
Skills and capabilities required for the role and manner in which the proposed Director meets such requirements	The skills and capabilities required for the role of Independent Director have been defined by the Nomination & Remuneration Committee (NRC) and the Board, in context of the Company's business. NRC and the Board based on the performance evaluation, review of the domain skills, professional experience, industry exposure and contribution made by Mr. Maheshwari during his present tenure, concluded that he possesses the skills/expertise/competence required in the context of the Company's business, to discharge his role as an Independent Director of the Company.

Shareholding in the Company	1,253
List of Directorship in other Listed Companies	Nil
List of Directorship in other Companies	Tega McNally Minerals Limited
List of Membership/Chairmanship of other Committees of other Companies	Nil
Listed entities from which the Director has resigned in the past three years	Nil
Number of meetings of the Board attended during the financial year 2025-26	9
Terms and conditions of appointment	Re-appointed as an Independent Director for a term of 5 (five) consecutive years w.e.f April 01, 2027; Not liable to retire by rotation.
Remuneration details last drawn	FY 2025-26 : Rs. 19,80,000/-
Remuneration proposed to be paid	Entitled to sitting fees for attending meetings of the Board or Committees thereof and Profit-related commission as recommended by the Nomination & Remuneration Committee and fixed by the Board of Directors based on the approval of the Members from time to time.
Relationship with other Directors and KMP of the Company	None

By the Order of the Board of Directors
For Tega Industries Limited
Sd/-
Manjuree Rai
Company Secretary & Compliance Officer
Membership No: A12858

Place: Kolkata
Date: August 13, 2026