

May 29, 2026

To,

BSE Limited

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

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

BSE Scrip Code: 543413

NSE Symbol: TEGA

Sub: Outcome of the Board Meeting held on Friday, May 29, 2026

Ref: Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Dear Madam/Sir,

In continuation to our letter dated May 22, 2026, and pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), we hereby enclose the Audited Standalone and Consolidated Financial Results for the Quarter and Financial Year ended March 31, 2026, duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company. Further, we are also enclosing herewith the Audited Report thereon, issued by the Statutory Auditors, M/s. Walker Chandio & Co LLP, Chartered Accountants.

We would like to state that pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations, the Statutory Auditors of the Company, M/s. Walker Chandio & Co LLP, Chartered Accountants have in their report issued an unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Financial Year ended March 31, 2026.

We would further like to inform you that pursuant to Regulation 30 read with Schedule III of the SEBI Listing Regulations, the Board of Directors of the Company have also inter-alia considered and recommended Final Dividend of ₹ 2 /- (two) per equity share (20%) of face value of ₹ 10/- (ten) each for the Financial Year ended March 31, 2026, subject to declaration of the same by the Members at the 50th Annual General Meeting (AGM) of the Company to be convened on **Thursday, September 24, 2026**. The Record Date for the purpose of ascertaining the entitlement of Members to the Final Dividend for the Financial Year ended March 31, 2026, has been fixed as **Monday, September 14, 2026**.

Tega Industries Limited

Registered Office: Godrej Waterside, Tower-II, Office No 807, 8th Floor, Block DP-5, Salt Lake Sector V, Bidhannagar, Kolkata, West Bengal 700 091
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This disclosure will also be hosted on the Company's website viz. www.tegaindustries.com.

The meeting of the Board commenced at 11:30 Hrs and concluded at 13:45 Hrs.

Kindly take the same on record.

Thanking You,

Yours faithfully,

For **Tega Industries Limited**

Manjuree Rai
Company Secretary & Compliance Officer
Membership No. A12858

Enclosed: As stated above

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Walker Chandiook & Co LLP

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Independent Auditor's Report on Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Tega Industries Limited

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of Tega Industries Limited ('the Company') for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents standalone annual financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.



Chartered Accountants

Offices in Ahmedabad, Bengaluru, Bhubaneswar, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Guwahati, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiook & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

Walker Chandiook & Co LLP

Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls;



Walker Chandiook & Co LLP

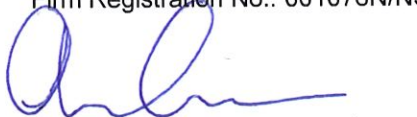
Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

11. The Statement includes the standalone financial results for the quarter ended 31 March 2026, being the balancing figures between the audited standalone figures in respect of the full financial year and the published unaudited year-to-date standalone figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Walker Chandiook & Co LLP
Chartered Accountants
Firm Registration No.: 001076N/N500013



Anamitra Das
Partner
Membership No. 062191
UDIN: 26062191KCESJG4734

Place: Gurugram
Date: 29 May 2026





PARTNERSHIPS IN PRACTICE

Tega Industries Limited

CIN: L25199WB1976PLC030532

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Statement of Standalone Financial Results for the quarter and year ended 31 March 2026

(All amount in ₹ million, unless otherwise stated)

Particulars	Quarter ended			Year ended	
	31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
	Unaudited	Unaudited	Unaudited	Audited	Audited
	Refer Note 3		Refer Note 3		
Income					
1. Revenue from operations	2,020.70	1,867.72	2,133.82	7,894.12	8,950.96
2. Other income	199.59	187.04	122.00	699.09	556.44
3. Total income [1+2]	2,220.29	2,054.76	2,255.82	8,593.21	9,507.40
4. Expenses					
a) Cost of materials consumed	953.10	1,062.23	838.14	3,749.78	3,848.35
b) Changes in inventories of finished goods and work-in-progress	(21.34)	(355.82)	139.91	(334.83)	218.52
c) Employee benefits expense	201.26	243.59	205.49	840.04	836.35
d) Finance costs	10.32	12.50	19.35	57.84	81.40
e) Depreciation and amortisation expenses	60.96	67.50	64.21	262.64	241.03
f) Other expenses (Refer Note 4)	439.04	655.70	482.82	1,955.40	1,977.18
Total expenses [4(a) to 4(f)]	1,643.34	1,685.70	1,749.92	6,530.87	7,202.83
5. Profit before tax [3-4]	576.95	369.06	505.90	2,062.34	2,304.57
6. Tax expense					
a) Current tax	262.36	66.66	123.88	573.36	523.50
b) Deferred tax	(94.00)	20.94	1.34	(65.19)	21.83
Total tax expense [6(a)+6(b)]	168.36	87.60	125.22	508.17	545.33
7. Profit for the period/ year [5-6]	408.59	281.46	380.68	1,554.17	1,759.24
8. Other comprehensive income					
Items that will not be reclassified to profit or loss					
a) Remeasurement gains/ (loss) on post employment defined benefit plans	7.77	6.09	(3.24)	14.68	(1.64)
b) Income tax related to above	(1.96)	(1.53)	0.81	(3.70)	0.41
Items that will be/ may be reclassified to profit or loss					
a) Net movement in effective portion of cash flow hedges	767.35	(7.07)	7.70	760.28	-
b) Income tax related to above	(1.78)	1.78	(1.94)	-	-
Total other comprehensive income/ (loss) for the period/ year	771.38	(0.73)	3.33	771.26	(1.23)
9. Total comprehensive income for the period/ year [7 + 8]	1,179.97	280.73	384.01	2,325.43	1,758.01
10. Paid-up equity share capital [Face Value ₹ 10 per share]	751.28	751.28	665.35	751.28	665.35
11. Other equity				31,551.65	12,414.75
12. Earnings per equity share					
a) Basic (not annualised for quarters) (in ₹)	5.44	4.04	5.72	22.38	26.44
b) Diluted (not annualised for quarters) (in ₹)	5.44	4.04	5.72	22.38	26.44

See accompanying notes to the Standalone Financial Results





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Statement of Standalone Assets and Liabilities as at 31 March 2026

(All amount in ₹ million, unless otherwise stated)

Particulars	As at	As at
	31 March 2026	31 March 2025
	Audited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	1,386.16	1,457.05
Right-of-Use Assets	297.56	315.72
Capital work in progress	35.59	37.05
Intangible assets	33.00	56.09
Financial assets		
(i) Investment in subsidiaries and joint venture	25,110.48	5,324.17
(ii) Loans	317.70	-
(iii) Other financial assets	4.46	19.63
Income tax assets (net)	45.79	50.99
Deferred tax assets (net)	39.32	-
Other non-current assets	56.92	11.37
Total non-current assets	27,326.98	7,272.07
Current assets		
Inventories	2,115.63	2,105.84
Financial assets		
(i) Investments	1,206.61	2,082.74
(ii) Trade receivables	2,905.31	3,351.10
(iii) Cash and cash equivalents	46.16	52.48
(iv) Bank balances other than (iii) above	0.53	0.46
(v) Loans	0.64	201.44
(vi) Other financial assets	831.33	47.49
Contract assets	8.06	4.36
Other current assets	485.59	440.67
Total current assets	7,599.86	8,286.58
Total assets	34,926.84	15,558.65
EQUITY AND LIABILITIES		
Equity		
Equity share capital	751.28	665.35
Other equity	31,551.65	12,414.75
Total equity	32,302.93	13,080.10
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	-	66.00
(ii) Lease liabilities	12.77	22.43
(iii) Other financial liabilities	-	3.88
Deferred tax liabilities (net)	-	22.17
Total non-current liabilities	12.77	114.48
Current liabilities		
Financial liabilities		
(i) Borrowings	665.46	961.02
(ii) Lease liabilities	8.82	12.54
(iii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	90.19	78.10
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	911.25	596.11
(iv) Other financial liabilities	191.44	146.04
Provisions	143.84	113.60
Current tax liabilities (net)	36.95	95.15
Other current liabilities	563.19	361.51
Total current liabilities	2,611.14	2,364.07
Total Liabilities	2,623.91	2,478.55
Total equity and liabilities	34,926.84	15,558.65





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Standalone Statement of Cash Flows for the year ended 31 March 2026

(All amount in ₹ million, unless otherwise stated)

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
	Audited	Audited
A. Cash flow from Operating Activities		
Profit before tax	2,062.34	2,304.57
Adjustments for:		
Depreciation and amortisation expenses	262.64	241.03
Finance costs	57.84	81.40
Interest income	(18.65)	(16.32)
Allowance for expected credit loss (including bad debt and advances written off)	(17.97)	23.91
Claims/ liquidating damages	2.34	16.28
Net fair value (gain)/ loss on investments classified at FVTPL	438.30	(110.37)
Net (gain) on sale of investments classified at FVTPL	(769.06)	(63.81)
Change in fair value of derivatives classified as FVTPL	129.64	57.97
Derivative settlement (net)	(17.26)	(32.85)
Net (Gain)/ loss on sale of property, plant and equipment including intangible assets (net of loss on assets scrapped/ written off)	(0.22)	1.88
Dividend income	(101.96)	(135.00)
Provision for warranty expenses	13.28	26.87
Provision for slow moving/ non- moving and obsolete inventories	77.13	25.71
Other non cash items	-	3.84
Liabilities no longer required, written back	(25.01)	(45.68)
Effect of unrealised exchange differences (net)	(157.40)	(163.79)
Operating profit before working capital changes	1,935.98	2,215.64
Changes in Working Capital:		
(Increase)/ decrease in Non Current/ Current financial and other assets	463.90	(1,096.51)
(Increase)/ decrease in Inventories	(86.93)	(55.28)
Increase/ (decrease) in Non Current/ Current financial and other liabilities/ provisions	560.70	(450.02)
Cash Generated from Operations	2,873.65	613.83
Income taxes paid (net of refund)	(626.36)	(446.50)
Net cash generated from operating activities	2,247.29	167.33
B. Cash flow from Investing Activities		
Purchase of capital assets	(201.78)	(334.12)
Sale of capital assets	6.16	0.48
Purchase of investments in subsidiaries	(19,788.61)	-
Proceeds from sale of investments in subsidiary	5.53	-
Loan given to a subsidiary	(88.45)	-
Payment for purchase of investments	(20,588.50)	(1,414.10)
Proceeds from sale of investments	21,795.37	1,818.46
Deposits with bank (placed)/ matured	(0.07)	2.32
Interest received	14.52	16.94
Dividend received from subsidiary and joint venture	101.96	135.00
Net cash (used in)/ generated from investing activities	(18,743.87)	224.98
C. Cash flow from Financing Activities		
Proceeds from issue of equity shares	17,030.46	-
Repayment of long term borrowings	(96.05)	(175.60)
Proceeds from/ (repayment of) short term borrowings (net)	(263.64)	(15.44)
Derivative settlement (net)	17.26	32.85
Finance cost paid	(49.52)	(76.58)
Finance cost paid on account of lease liabilities	(1.88)	(1.20)
Repayment of lease liabilities	(13.38)	(8.78)
Dividend paid to equity shareholders	(133.07)	(133.07)
Net cash generated from / (used in) financing activities	16,490.18	(377.82)
Net increase/(decrease) in cash and cash equivalents	(6.40)	14.49
Cash and cash equivalents at the beginning of the year	52.48	37.71
Effects of exchange rate changes on cash and cash equivalents	0.08	0.28
Cash and cash equivalents at the end of the year	46.16	52.48





PARTNERSHIPS IN PRACTICE


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Notes to the Standalone Financial Results

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 29th May 2026. The Statutory Auditors have issued an unmodified opinion on the audited financial results.
2. These results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act 2013 and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
3. The standalone financial results for the quarter ended 31 March 2026 and 31 March 2025 are the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures for the nine months period ended 31 December 2025 and 31 December 2024 respectively, which were subject to limited review.
4. The Company is in the process of acquiring the MolyCop Group (comprising direct and indirect subsidiaries of AIP MC Holdings LLC, including its joint ventures) through a series of transactions. In connection with the proposed acquisition, the Company has engaged various consultants and legal advisors to assist with commercial and legal due diligence, as well as the preparation and negotiation of transaction-related documentation. Accordingly, the Company has recognised expenses amounting to ₹59.89 million under "Other Expenses" up to the reporting date.
5. The Board of Directors of the Company, at its meeting held on 18 September 2025, approved the issuance and allotment of Equity Shares, to promoters and non-promoters, by way of preferential issue on private placement basis. The same has been approved by shareholders at its meeting held on 10 October 2025.
Accordingly, during the year ended 31 March 2026, the Company has allotted 8,592,206 Equity Shares of face value ₹ 10 /- each at an issue price of ₹ 1,994 /- (including a premium of ₹ 1,984 /-), on 28 November 2025 upon receipt of the full consideration. Consequent to this allotment, the paid-up equity share capital of the Company increased from ₹ 665.35 million (66,535,492 fully paid-up equity shares of ₹ 10 /- each) to ₹ 751.28 million (75,127,698 fully paid-up equity shares of ₹ 10 /- each).
6. The Government of India has consolidated existing labour legislations into four comprehensive labour codes effective November 21, 2025. These codes include Code on Wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). The Ministry of Labour & Employment published draft Central Rules and FAQ's to enable assessment of the financial impact of these changes in regulations.
The Company has assessed and evaluated the incremental impact of these changes on employee benefit obligations in accordance with the revised definition of wages and consistent with FAQ's and guidance issued by the Institute of Chartered Accountants of India and Ministry of Labour and Employment and has estimated an increase in gratuity liability and compensated absences arising out of past service cost in aggregate by ₹ 45.75 million basis actuarial valuation.
The Company continues to monitor the finalization of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
7. The Company is engaged in the business of manufacturing and distribution of specialized 'critical to operate' and recurring consumable products for the global mineral beneficiation, mining and bulk solids handling industry. The Chief Operating Decision Maker ('CODM') reviews the business as a single segment. Hence no segment disclosure is required.
8. The Board has recommended payment of dividend of ₹ 2.00 per Equity Share of ₹ 10 each for the year ended 31 March 2026 at their meeting held on 29 May 2026. The dividend is subject to the approval by the members at their ensuing Annual General Meeting.


Mehul Mohanka
Managing Director and Group CEO

Place : Kolkata, India

Date : 29 May 2026



Walker Chandiook & Co LLP

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Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Tega Industries Limited

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of Tega Industries Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its joint venture for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements/financial information of the subsidiaries as referred to in paragraph 12 below, the Statement:
 - (i) includes the annual financial statement/information of the entities listed in Annexure 1;
 - (ii) presents consolidated annual financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group and its joint venture for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Group and its joint venture, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 12 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.

Chartered Accountants

Offices in Ahmedabad, Bengaluru, Bhubaneswar, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Guwahati, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune



Walker Chandiook & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

Walker ChandioK & Co LLP

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit or loss and other comprehensive income, and other financial information of the Group including its joint venture in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group and its joint venture, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group, and its joint venture, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
5. In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its joint venture, are responsible for assessing the ability of the Group and of its joint venture, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group and of its joint venture.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;



Walker Chandiook & Co LLP

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its joint venture, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its joint venture to cease to continue as a going concern;
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and
 - Obtain sufficient appropriate audit evidence regarding the financial results/information of the entities within the Group, and its joint venture, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
11. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

12. We did not audit the annual financial statements/ financial information of 8 subsidiaries included in the Statement whose financial statements/financial information reflects total assets of ₹ 8,878.10 million as at 31 March 2026, total revenues of ₹ 6,707.40 million, total net profit after tax of ₹ 710.88 million, total comprehensive income of ₹ 711.21 million, and net cash outflows of ₹ 64.97 million for the year ended on that date, as considered in the Statement. These annual financial statements/ financial information have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the audit reports of such other auditors, and the procedures performed by us as stated in paragraph 11 above.



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Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

13. The Statement includes the consolidated financial results for the quarter ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Walker ChandioK & Co LLP
Chartered Accountants
Firm Registration No.: 001076N/N500013



Anamitra Das
Partner
Membership No. 062191
UDIN: 26062191CXIKVV2179

Place: Gurugram
Date: 29 May 2026



Walker ChandioK & Co LLP

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Annexure 1

List of entities included in the Statement

SN	Name of the Component
A.	Subsidiaries (Direct)
1	Tega Industries, Inc.
2	Tega Industries Australia Pty Ltd
3	Tega Industries Canada Inc.
4	Tega Do Brasil Servicos Technicos Ltda.
5	Tega Holdings Pte Limited
6	Tega McNally Minerals Limited
7	Tega MC Investment Pte. Ltd. (w.e.f. 18 November 2025)
B.	Subsidiaries (Indirect)
1	Tega Investments South Africa (Pty) Limited
2	Tega Industries Africa (Pty) Ltd
3	Tega Holdings Pty Ltd
4	Losugen Pty Ltd
5	Tega Industries Chile SpA including its subsidiaries Edoctum S.A. and Tega Industries Peru S.A.C.
6	Tega Industries Ghana Ltd
7	Tega MC JV Holdings Pte. Ltd. (w.e.f. 28 November 2025)
8	Tega MC SG Holdings Pte. Ltd. (w.e.f. 28 November 2025)
9	Tega MC SG Investments I Pte. Ltd. (w.e.f. 28 November 2025)
10	Tega MC SG Investments II Pte. Ltd. (w.e.f. 28 November 2025)
11	Tega MC SG Investments III Pte. Ltd. (w.e.f. 28 November 2025)
12	Tega MC Global Holdings Pte. Ltd. (w.e.f. 28 November 2025)
13	Tega MC Australia Holdings Pty Ltd. (w.e.f. 28 November 2025)
14	Tega MC Canada Holdco Corp. (w.e.f. 03 March 2026)
15	Tega MC US Inc. (w.e.f. 04 March 2026)
C.	Joint Venture (Direct)
1	Hosch Equipment (India) Limited





PARTNERSHIPS IN PRACTICE

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, West Bengal Tel: +91 33 4093 9000; Email: compliance.officer@tegaindustries.com; Website: www.tegaindustries.com Statement of Consolidated Financial Results for the quarter and year ended 31 March 2026 (All amount in ₹ million, unless otherwise stated)					
Particulars	Quarter ended			Year ended	
	31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
	Unaudited	Unaudited	Unaudited	Audited	Audited
	Refer Note 3		Refer Note 3		
Income					
1. Revenue from operations	5,267.84	4,037.06	5,361.08	16,919.36	16,386.51
2. Other income	365.15	138.39	66.75	816.17	431.54
3. Total income [1+2]	5,632.99	4,175.45	5,427.83	17,735.53	16,818.05
4. Expenses					
a) Cost of materials consumed	2,214.35	2,019.71	1,713.24	7,165.67	7,177.15
b) Changes in inventories of finished goods and work-in-progress	(116.79)	(400.24)	535.82	(315.07)	(192.63)
c) Employee benefits expense	714.73	754.67	640.02	2,799.33	2,492.07
d) Finance costs	50.93	55.52	70.60	226.02	269.04
e) Depreciation and amortisation expenses	252.23	239.66	261.91	951.15	1,013.32
f) Other expenses (Refer Note 4)	1,854.01	1,201.08	972.96	4,958.03	3,511.83
Total expenses [4(a) to 4(f)]	4,969.46	3,870.40	4,194.55	15,785.13	14,270.78
5. Profit before share of profit of joint venture and tax [3-4]	663.53	305.05	1,233.28	1,950.40	2,547.27
6. Share of profit of joint venture	9.62	13.51	7.89	60.72	44.71
7. Profit before tax [5+6]	673.15	318.56	1,241.17	2,011.12	2,591.98
8. Tax expense					
a) Current tax	409.21	103.50	262.59	918.40	749.43
b) Deferred tax	(162.77)	17.98	(40.51)	(333.81)	(158.65)
Total tax expense [8(a)+8(b)]	246.44	121.48	222.08	584.59	590.78
9. Profit for the period/ year [7-8]	426.71	197.08	1,019.09	1,426.53	2,001.20
10. Other comprehensive income					
Items that will not be reclassified to profit or loss					
a) Remeasurement gains/ (loss) on post employment defined benefit plans	9.96	21.29	(18.20)	23.57	(18.53)
b) Income tax related to above	(2.53)	(5.46)	5.20	(6.01)	4.80
c) Share of other comprehensive income of joint venture accounted using the equity method	0.15	(0.03)	(0.08)	0.06	(0.12)
Items that will be/may be reclassified to profit or loss					
a) Net movement in effective portion of cash flow hedges	767.35	(7.07)	7.70	760.28	-
b) Income tax related to above	(1.78)	1.78	(1.94)	-	-
c) Exchange differences on translation of foreign operations	699.32	192.47	133.12	1,003.01	194.45
Total other comprehensive income for the period/ year	1,472.47	202.98	125.80	1,780.91	180.60
11. Total comprehensive income for the period/ year [9 + 10]	1,899.18	400.06	1,144.89	3,207.44	2,181.80
12. Profit for the period/ year attributable to:					
a) Owners of Tega Industries Limited	426.71	197.08	1,019.09	1,426.53	2,001.20
b) Non controlling interest	0.00 [^]	0.00 [^]	0.00 [^]	0.00 [^]	0.00 [^]
13. Other comprehensive income/(loss) for the period/ year attributable to:					
a) Owners of Tega Industries Limited	1,472.47	202.98	125.80	1,780.91	180.60
b) Non controlling interest	0.00 [^]	0.00 [^]	0.00 [^]	0.00 [^]	0.00 [^]
14. Total Comprehensive Income for the period/ year attributable to:					
a) Owners of Tega Industries Limited	1,899.18	400.06	1,144.89	3,207.44	2,181.80
b) Non controlling interest	0.00 [^]	0.00 [^]	0.00 [^]	0.00 [^]	0.00 [^]
15. Paid-up equity share capital [Face Value ₹ 10 per share]	751.28	751.28	665.35	751.28	665.35
16. Other equity				33,320.48	13,301.57
17. Earnings per equity share					
a) Basic (not annualised for quarters) (in ₹)	5.68	2.83	15.32	20.54	30.08
b) Diluted (not annualised for quarters) (in ₹)	5.68	2.83	15.32	20.54	30.08

See accompanying notes to the Consolidated Financial Results

[^] Amount below rounding off norms adopted by the Group





PARTNERSHIPS IN PRACTICE

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, West Bengal Tel: +91 33 4093 9000; Email: compliance.officer@tegaindustries.com; Website: www.tegaindustries.com		
Consolidated Statement of Assets and Liabilities as at 31 March 2026		
(All amount in ₹ million, unless otherwise stated)		
Particulars	As at 31 March 2026	As at 31 March 2025
	Audited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	3,817.73	3,658.40
Right-of-Use Assets	1,963.21	1,831.17
Capital work in progress	1,072.15	457.12
Investment property	43.08	36.72
Goodwill	738.38	611.24
Intangible assets	52.09	88.87
Intangible assets under development	35.95	21.72
Investments accounted for using the equity method	282.06	221.29
Financial assets		
(i) Other financial assets	52.75	46.54
Income tax assets (net)	61.17	63.14
Deferred tax assets (net)	710.54	368.82
Other non-current assets	306.72	20.41
Total non-current assets	9,135.83	7,425.44
Current assets		
Inventories	4,369.48	4,145.25
Financial assets		
(i) Investments	1,987.24	2,397.45
(ii) Trade receivables	4,518.51	5,010.47
(iii) Cash and cash equivalents	11,638.86	1,142.95
(iv) Bank balances other than (iii) above	9,585.81	68.61
(v) Loans	0.64	0.57
(vi) Other financial assets	931.62	91.13
Income tax assets (net)	27.20	30.55
Other current assets	949.81	639.60
Total current assets	34,009.17	13,526.58
Total assets	43,145.00	20,952.02
EQUITY AND LIABILITIES		
Equity		
Equity share capital	751.28	665.35
Other equity	33,320.48	13,301.57
Equity attributable to the owners of the company	34,071.76	13,966.92
Equity attributable to the owners of the non controlling interest	0.00 [^]	0.00 [^]
Total equity	34,071.76	13,966.92
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	1,275.60	990.65
(ii) Lease liabilities	539.00	497.86
(iii) Other financial liabilities	-	3.88
Provisions	0.38	0.41
Deferred tax liabilities (net)	45.58	62.01
Total non-current liabilities	1,860.56	1,554.81
Current liabilities		
Financial liabilities		
(i) Borrowings	1,900.53	1,628.64
(ii) Lease liabilities	268.88	179.34
(iii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	165.47	116.63
(b) Total outstanding dues of creditors other than micro and small enterprises	3,169.96	2,106.59
(iv) Other financial liabilities	307.18	196.07
Provisions	317.20	248.12
Current tax liabilities (net)	206.62	307.17
Other current liabilities	876.84	647.73
Total current liabilities	7,212.68	5,430.29
Total liabilities	9,073.24	6,985.10
Total equity and liabilities	43,145.00	20,952.02

[^]Amount is below the rounding off norms adopted by the Group





PARTNERSHIPS IN PRACTICE

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Consolidated Statement of Cash Flows for the year ended 31 March 2026		
(All amount in ₹ million, unless otherwise stated)		
Particulars	Year Ended 31 March 2026	Year Ended 31 March 2025
	Audited	Audited
A. Cash flow from Operating Activities		
Profit before tax	2,011.12	2,591.98
Adjustments for:		
Depreciation and amortisation expenses	951.15	1,013.32
Finance costs	226.02	257.96
Interest income	(119.98)	(43.27)
Allowance for expected credit loss (including bad debts and advances written off)	(20.20)	19.05
Claims/ liquidating damages	2.34	16.28
Net fair value (gain)/ loss on investments classified at FVTPL	442.52	(123.50)
Net (gain)/ loss on sale of investments classified at FVTPL	(806.04)	(72.18)
Mark to Market loss on derivative instrument (net)	149.78	57.97
Derivative settlement (net)	(17.26)	(21.74)
Liabilities/ provisions no longer required written back	(89.85)	(55.13)
Net (gain)/ loss on sale of property, plant and equipment including intangible assets (net of loss on assets scrapped/ written off)	(0.50)	0.83
Share of profit of joint venture accounted for using the equity method	(60.72)	(44.71)
Provision for warranty expenses	28.00	30.18
Provision for slow moving/ non- moving and obsolete inventory	257.37	100.42
Other non cash items	1.18	(0.55)
Effect of unrealised exchange differences (net)	(349.83)	120.33
Operating profit before working capital changes	2,605.10	3,847.24
Changes in Working Capital:		
(Increase)/ decrease in Non Current/ Current financial and other assets	741.44	(735.65)
(Increase)/ decrease in inventories	(223.23)	(455.40)
Increase/ (decrease) in Non Current/ Current financial and other liabilities/ provisions	1,405.51	(110.96)
Cash Generated from Operations	4,528.82	2,545.23
Income taxes paid (net of refunds)	(1,025.43)	(594.93)
Net cash generated from operating activities	3,503.39	1,950.30
B. Cash flow from Investing Activities		
Payment for purchase of capital assets	(1,359.36)	(1,701.80)
Proceeds from sale of capital assets	9.57	-
Payment for purchase of investments	(23,560.10)	(3,504.10)
Proceeds from sale of investments	24,333.87	3,781.46
Deposits with bank placed	(9,619.33)	(74.48)
Deposits with bank matured	102.13	10.02
Interest received	49.04	34.83
Dividend received from joint venture	-	135.00
Net cash (used in) investing activities	(10,044.18)	(1,315.15)
C. Cash flow from Financing Activities		
Proceeds from issue of equity shares	17,030.46	-
Proceeds from long term borrowings	503.58	-
Repayment of long term borrowings	(175.14)	(199.03)
Proceeds from/(Repayment of) short term borrowings (net)	125.85	372.80
Derivative settlement (net)	17.26	21.74
Finance cost paid	(156.62)	(198.94)
Finance cost paid on account of lease liabilities	(62.62)	(60.27)
Repayment of lease liabilities	(250.64)	(183.42)
Dividend Paid to equity shareholders	(133.07)	(133.07)
Net cash generated from/(used in) financing activities	16,899.06	(380.19)
Net Increase in cash and cash equivalents	10,358.27	254.96
Cash and cash equivalents at the beginning of the year	1,142.95	863.17
Exchange differences on translation of foreign currency cash and cash equivalents	137.64	24.82
Cash and cash equivalents at the end of the year	11,638.86	1,142.95





PARTNERSHIPS IN PRACTICE

Tega Industries Limited

CIN: L25199WB1976PLC030532

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Tel: +91 33 4093 9000; Email: compliance.officer@tegaindustries.com; Website: www.tegaindustries.com

Statement of Consolidated Segment Revenue, Results, Assets and Liabilities

(All amounts in ₹ million, unless otherwise stated)

Particulars	Quarter ended			Year Ended	
	31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
	Unaudited	Unaudited	Unaudited	Audited	Audited
	Refer Note 3		Refer Note 3		
Segment Revenue:					
Consumables	4,425.72	3,585.36	4,604.95	14,339.90	14,301.24
Equipments	861.94	475.27	792.96	2,687.53	2,156.61
Total	5,287.66	4,060.63	5,397.91	17,027.43	16,457.85
Less: Inter segment revenue	(19.82)	(23.57)	(36.83)	(108.07)	(71.34)
Total segment revenue from operations	5,267.84	4,037.06	5,361.08	16,919.36	16,386.51
Segment results before interest, tax and depreciation:					
Consumables	451.49	464.87	1,368.39	1,974.30	3,148.69
Equipments	148.37	0.76	131.57	340.09	251.29
Total	599.86	465.63	1,499.96	2,314.39	3,399.98
Less: Inter segment eliminations	1.68	(3.79)	(0.92)	(2.99)	(1.89)
Total segment results before interest, tax and depreciation	601.54	461.84	1,499.04	2,311.40	3,398.09
Add: Other income	365.15	138.39	66.75	816.17	431.54
Less: Finance costs	50.93	55.52	70.60	226.02	269.04
Less: Depreciation and amortisation expenses	252.23	239.66	261.91	951.15	1,013.32
Add: Share of profit of joint venture	9.62	13.51	7.89	60.72	44.71
Profit before tax	673.15	318.56	1,241.17	2,011.12	2,591.98
Less: Tax expense	246.44	121.48	222.08	584.59	590.78
Profit for the period/ year	426.71	197.08	1,019.09	1,426.53	2,001.20
Geographical segment (Revenue from operations)					
India	1,182.55	751.70	1,056.69	3,730.77	3,387.12
Outside India	4,085.29	3,285.36	4,304.39	13,188.59	12,999.39
Total	5,267.84	4,037.06	5,361.08	16,919.36	16,386.51

Particulars	Quarter Ended			Year Ended	
	31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
	Unaudited	Unaudited	Unaudited	Audited	Audited
Segment Assets:					
Consumables	36,266.80	15,176.09	14,527.53	36,266.80	14,527.53
Equipments	3,153.58	3,077.71	3,410.71	3,153.58	3,410.71
Unallocable Assets	3,778.68	21,303.56	3,045.46	3,778.68	3,045.46
Less: Inter segment eliminations	(54.06)	(25.23)	(31.68)	(54.06)	(31.68)
Total assets	43,145.00	39,532.13	20,952.02	43,145.00	20,952.02
Segment Liabilities:					
Consumables	7,329.46	5,562.91	5,245.47	7,329.46	5,245.47
Equipments	1,660.62	1,569.22	1,668.83	1,660.62	1,668.83
Unallocable Liabilities	137.22	246.72	102.48	137.22	102.48
Less: Inter segment eliminations	(54.06)	(25.23)	(31.68)	(54.06)	(31.68)
Total liabilities	9,073.24	7,353.62	6,985.10	9,073.24	6,985.10

Notes:

Unallocable assets and Unallocable liabilities mainly represent investments and tax assets and liabilities.





PARTNERSHIPS IN PRACTICE

Tega Industries Limited

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Notes to the Consolidated Financial Results

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company in their respective meetings held on 29th May 2026. The Statutory Auditors have issued an unmodified opinion on the above results.
2. These results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
3. The Consolidated Financial results includes the results for the quarter ended 31 March 2026 and 31 March 2025 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures for the nine months period ended 31 December 2025 and 31 December 2024 respectively which were subject to limited review.
4. The Group is in the process of acquiring the MolyCOP Group (comprising direct and indirect subsidiaries of AIP MC Holdings LLC, including its joint ventures) through a series of transactions. The Group has engaged various consultants and legal advisors to assist with commercial and legal due diligence, as well as the preparation and negotiation of transaction-related documentation. Accordingly, the group has recognised expenses amounting to ₹ 775.77 million under "Other Expenses" up to the reporting date.
5. The Board of Directors of the Holding Company, at its meeting held on 18 September 2025, approved the issuance and allotment of Equity Shares, to promoters and non-promoters, by way of preferential issue on private placement basis. The same has been approved by shareholders at its meeting held on 10 October 2025. Accordingly, during the year ended 31 March 2026, the Holding Company has allotted 8,592,206 Equity Shares of face value ₹ 10 /- each at an issue price of ₹ 1,994 /- (including a premium of ₹ 1,984 /-), on 28 November 2025 upon receipt of the full consideration. Consequent to this allotment, the paid-up equity share capital of the Holding Company increased from ₹ 665.35 million (66,535,492 fully paid-up equity shares of ₹ 10 /- each) to ₹ 751.28 million (75,127,698 fully paid-up equity shares of ₹ 10 /- each).
6. The Government of India has consolidated existing labour legislations into four comprehensive labour codes effective November 21, 2025. These codes include Code on Wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). The Ministry of Labour & Employment published draft Central Rules and FAQ's to enable assessment of the financial impact of these changes in regulations. The Group has evaluated the incremental impact of these changes on employee benefit obligations in accordance with the revised definition of wages and FAQ's and guidance issued by the Institute of Chartered Accountants of India and Ministry of Labour and Employment and has estimated an increase in gratuity liability and compensated absences arising out of past service cost in aggregate by ₹ 63.23 million basis actuarial valuation. The Group continues to monitor the finalization of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
7. On a review of all the relevant aspects including, in particular, the system of internal financial reporting to the Executive Committee, which is the Chief Operating Decision Maker ('CODM') and considering the economic characteristics of the operations, the Group is of the view that it operates in two manufacturing segments 'Consumables' and 'Equipments' used for the global mineral beneficiation, mining and bulk solids handling industry and are considered operating segments as per Ind AS 108 - 'Segment Reporting'. Equipment business represents the operations of a Subsidiary Company - Tega McNally Minerals Limited.
8. The Board has recommended payment of dividend of ₹ 2.00 per Equity Share of ₹ 10 each for the year ended 31 March 2026 at their meeting held on 29 May 2026. The dividend is subject to the approval by the members at their ensuing Annual General Meeting.

Mehul Mohanka
Managing Director and Group CEO



Place : Kolkata, India

Date : 29 May 2026