

February 05, 2025

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: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Dear Madam/Sir,

Pursuant to the Securities and Exchange Board of India (SEBI) Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we hereby enclose the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

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

Kindly take the same on record.

Thanking You,

Yours faithfully,

For Tega Industries Limited

Manjuree Rai
Company Secretary & Compliance Officer

Enclosed: As stated above

Tega Industries Limited

Registered Office: Godrej Waterside, Tower-II, Office No 807, 8th Floor, Block DP-5, Salt Lake Sector V, Bidhannagar, Kolkata, West Bengal 700 091
Tel: +91 33 4093 9000 | Fax: +91 33 4093 9075 | www.tegaindustries.com



An ISO 9001 : 2015 Company
CIN : L25199WB1976PLC030532

A. FINANCIAL RESULTS

Walker Chandiook & Co LLP

Walker Chandiook & Co LLP

Unit 1603 & 1604,
Ambuja Eco-Centre,
16th Floor, Plot # 4,
Street Number 13, EM Block,
Sector V, Bidhannagar,
Kolkata – 700 091

T +91 33 4444 9300

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of Tega Industries Limited 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

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **Tega Industries Limited** ('the Company') for the quarter ended 31 December 2024 and the year to date results for the period 01 April 2024 to 31 December 2024 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. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Chartered Accountants

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



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Walker ChandioK &Co LLP

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of Tega Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The review of standalone unaudited quarterly and year-to-date financial results for the period ended 31 December 2023 and audit of standalone financial results for the year ended 31 March 2024 included in the Statement was carried out and reported by Price Waterhouse & Co Bangalore LLP, who has expressed unmodified conclusion vide their review report date 09 February 2024 and unmodified opinion vide their audit report dated 23 May 2024, respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For Walker ChandioK & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013



Anamitra Das

Partner

Membership No. 062191

UDIN: 25062191BMMM9U4148



Place: Gurugram

Date: 05 February 2025



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 Unaudited Standalone Financial Results for the quarter and nine months ended 31 December 2024

(All amount in ₹ million, unless otherwise stated)

Particulars	Quarter ended			Nine months ended		Year ended
	31 December 2024	31 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
1. Revenue from operations	2,474.57	1,976.06	1,636.26	6,817.14	5,085.00	7,368.40
2. Other income	196.50	166.35	48.78	434.44	182.37	289.80
3. Total income [1+2]	2,671.07	2,142.41	1,685.04	7,251.58	5,267.37	7,658.20
4. Expenses						
a) Cost of materials consumed	989.55	1,142.04	796.37	3,010.21	2,266.06	3,421.37
b) Changes in inventories of finished goods and work-in-progress	187.73	(254.18)	(142.63)	78.61	(139.72)	(323.07)
c) Employee benefits expense	225.66	220.07	206.92	630.86	576.51	787.85
d) Finance costs	20.89	18.63	23.73	62.05	82.86	106.86
e) Depreciation and amortisation expenses	60.09	59.52	50.16	176.82	146.64	200.23
f) Other expenses	487.39	518.21	446.33	1,494.36	1,292.25	1,827.18
Total expenses 4(a) to 4(f)]	1,971.31	1,704.29	1,380.88	5,452.91	4,224.60	6,020.42
5. Profit before tax [3-4]	699.76	438.12	304.16	1,798.67	1,042.77	1,637.78
6. Tax expense						
a) Current tax	132.03	101.06	71.64	399.62	248.08	375.03
b) Deferred tax	6.90	27.52	(1.00)	20.49	(14.28)	(2.26)
Total tax expense [6(a)+6(b)]	138.93	128.58	70.64	420.11	233.80	372.77
7. Profit for the period/ year [5-6]	560.83	309.54	233.52	1,378.56	808.97	1,265.01
8. Other comprehensive income						
Items that will not be reclassified to profit or loss						
a) Remeasurement gains on post employment defined benefit plans	0.54	0.53	0.34	1.60	1.22	2.13
b) Income tax related to above	(0.13)	(0.14)	(0.09)	(0.40)	(0.31)	(0.54)
Items that will be reclassified to profit or loss						
a) Fair value changes of cash flow hedges	(5.04)	(2.11)	(8.97)	(7.70)	(8.97)	7.70
b) Income tax related to above	1.27	0.53	2.26	1.94	2.26	(1.94)
Total other comprehensive income/(loss) for the period/ year	(3.36)	(1.19)	(6.46)	(4.56)	(5.80)	7.35
9. Total comprehensive income for the period/ year [7 + 8]	557.47	308.35	227.06	1,374.00	803.17	1,272.36
10. Paid-up equity share capital [Face Value ₹ 10 per share]	665.35	665.35	665.03	665.35	665.03	665.35
11. Other equity						10,789.81
12. Earnings per equity share						
a) Basic (not annualised for quarters and nine months) (in ₹)	8.43	4.65	3.51	20.72	12.17	19.04
b) Diluted (not annualised for quarters and nine months) (in ₹)	8.43	4.65	3.50	20.72	12.14	18.98

See accompanying notes to the Unaudited Standalone Financial Results





Tega Industries Limited

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Notes to the Unaudited Standalone Financial Results

1. The Unaudited Standalone Financial Results of Tega Industries Limited (the 'Company') for the quarter and nine months ended 31 December 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 5 February 2025 and a limited review of the same has been carried out by the Statutory Auditors of the Company.
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 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.

Mehul Mohanka
Managing Director and Group CEO



Place : Kolkata

Date: 5 February 2025

Walker Chandiook & Co LLP

Walker Chandiook & Co LLP

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

T +91 33 4444 9320

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of Tega Industries Limited 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

1. We have reviewed the accompanying statement of unaudited consolidated 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 (refer Annexure 1 for the list of subsidiaries and joint venture included in the Statement) for the quarter ended 31 December 2024 and the consolidated year to date results for the period 01 April 2024 to 31 December 2024, 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. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



Chartered Accountants

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

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Tega Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We did not review the interim financial information of seven subsidiaries included in the Statement, whose financial information reflects total revenue from operations of ₹ 1,645.83 million and ₹ 4,096.09 million, total net profit/(loss) after tax of ₹ 110.96 million and ₹ (22.02) million, total comprehensive income/(loss) of ₹ 110.48 million and ₹ (22.04) million, for the quarter and year-to-date period ended on 31 December 2024, respectively, as considered in the Statement. These interim financial information have been reviewed by other auditors whose review report have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion 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.

6. The review of unaudited consolidated quarterly and year-to-date financial results for the period ended 31 December 2023 and audit of consolidated financial results for the quarter and year ended 31 March 2024 included in the Statement was carried out and reported by Price Waterhouse & Co Bangalore LLP who have expressed unmodified conclusion vide their review report dated 09 February 2024 and unmodified opinion vide their audit report dated 23 May 2024, respectively, whose reports have been furnished to us by the management and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

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


Anamitra Das
Partner
Membership No. 062191
UDIN : 25062191BMMM9V9425



Place: Gurugram
Date: 05 February 2025

Walker Chandiook & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Tega Industries Limited 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 Holdines Pte Limited
6	Tega McNally Minerals Limited (formerly known as McNally Sayaji Engineering Limited)
B. Subsidiaries (Indirect)	
1	Tega Investments South Africa Proprietary Limited
2	Tega Industries Africa Proprietary Limited
3	Tega Holdings Pty Ltd
4	Losugen Pty Ltd
5	Tega Industries Chile SpA including its subsidiaries Edoctum S.A. and Edoctum Peru S.A.C.
C. Joint Venture (Direct)	
1	Hosch Equipment (India) Limited





Tega Industries Limited

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Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended 31 December 2024

(All amount in ₹ million, unless otherwise stated)

Particulars	Quarter ended			Nine months ended		Year ended
	31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
1. Revenue from operations	4,092.67	3,533.00	3,402.02	11,025.43	9,857.37	14,927.14
2. Other income	113.53	134.88	65.32	364.79	180.13	222.05
3. Total income [1+2]	4,206.20	3,667.88	3,467.34	11,390.22	10,037.50	15,149.19
4. Expenses						
a) Cost of materials consumed	1,843.34	2,105.21	1,689.41	5,463.91	4,697.54	6,959.60
b) Changes in inventories of finished goods and work-in-progress	(161.97)	(429.31)	(229.09)	(728.45)	(522.72)	(504.46)
c) Employee benefits expense	656.49	621.67	583.36	1,852.05	1,632.23	2,198.63
d) Finance costs	63.41	67.94	75.14	198.44	246.23	319.54
e) Depreciation and amortisation expenses	258.44	266.27	139.71	751.41	413.24	636.82
f) Other expenses	841.61	891.93	797.46	2,538.87	2,278.99	3,113.65
Total expenses [4(a) to 4(f)]	3,501.32	3,523.71	3,055.99	10,076.23	8,745.51	12,723.78
5. Profit before share of profit of joint venture and tax [3-4]	704.88	144.17	411.35	1,313.99	1,291.99	2,425.41
6. Share of profit of joint venture	11.15	13.79	8.58	36.82	28.22	44.32
7. Profit before tax [5+6]	716.03	157.96	419.93	1,350.81	1,320.21	2,469.73
8. Tax expense						
a) Current tax	186.66	90.43	69.75	486.84	306.40	564.06
b) Deferred tax	(13.11)	(4.66)	(5.98)	(118.14)	(29.87)	(32.90)
Total tax expense [8(a)+8(b)]	173.55	85.77	63.77	368.70	276.53	531.16
9. Profit for the period/ year [7-8]	542.48	72.19	356.16	982.11	1,043.68	1,938.57
10. Other comprehensive income						
Items that will not be reclassified to profit or loss						
a) Remeasurement gains/ (loss) on post employment defined benefit plans	0.18	0.18	0.20	(0.33)	1.36	(9.07)
b) Income tax related to above	(0.61)	0.03	(0.04)	(0.40)	(0.34)	2.38
c) Share of other comprehensive income of joint venture accounted using the equity method	(0.02)	(0.01)	(0.03)	(0.04)	(0.08)	(0.04)
Items that will be reclassified to profit or loss						
a) Fair value changes of cash flow hedges	(5.04)	(2.11)	(8.97)	(7.70)	(8.97)	7.70
b) Income tax related to above	1.27	0.53	2.26	1.94	2.26	(1.94)
c) Exchange differences on translation of foreign operations	(231.48)	187.98	57.40	61.33	(158.01)	(382.02)
Total other comprehensive income/(loss) for the period/ year	(235.70)	186.60	50.82	54.80	(163.78)	(382.99)
11. Total comprehensive income for the period/ year [9 + 10]	306.78	258.79	406.98	1,036.91	879.90	1,555.58
12. Profit for the period/ year attributable to:						
a) Owners of Tega Industries Limited	542.48	72.19	356.16	982.11	1,043.68	1,938.57
b) Non controlling interest	0.00 [^]	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	(235.70)	186.60	50.82	54.80	(163.78)	(382.99)
b) Non controlling interest	0.00 [^]	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	306.78	258.79	406.98	1,036.91	879.90	1,555.58
b) Non controlling interest	0.00 [^]	0.00 [^]	0.00 [^]	0.00 [^]	0.00 [^]	0.00 [^]
15. Paid-up equity share capital [Face Value ₹ 10 per share]	665.35	665.35	665.03	665.35	665.03	665.35
16. Other equity						11,252.84
17. Earnings per equity share						
a) Basic (not annualised for quarter and nine months ended) (in ₹)	8.15	1.08	5.36	14.76	15.71	29.17
b) Diluted (not annualised for quarter and nine months ended) (in ₹)	8.15	1.08	5.34	14.76	15.66	29.09

See accompanying notes to the Unaudited Consolidated Financial Results

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





Tega Industries Limited

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Unaudited Consolidated Statement of Segment Revenue, Results, Assets and Liabilities

(All amounts in ₹ million, unless otherwise stated)

Particulars	Quarter ended			Nine months ended		Year ended
	31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue:						
Consumables	3,556.44	3,094.03	2,856.91	9,696.29	8,411.72	12,905.15
Equipments	547.05	456.20	562.34	1,363.65	1,474.53	2,060.53
Total	4,103.49	3,550.23	3,419.25	11,059.94	9,886.25	14,965.68
Less: Inter segment revenue	(10.82)	(17.23)	(17.23)	(34.51)	(28.88)	(38.54)
Total segment revenue from operations	4,092.67	3,533.00	3,402.02	11,025.43	9,857.37	14,927.14
Segment results before interest, tax and depreciation:						
Consumables	835.81	296.39	494.08	1,780.30	1,621.14	2,981.00
Equipments	76.76	47.11	66.63	119.72	150.63	180.00
Total	912.57	343.50	560.71	1,900.02	1,771.77	3,161.00
Add/(Less): Inter segment eliminations	0.63	(0.00)	0.17	(0.97)	(0.44)	(1.28)
Total segment results before interest, tax and depreciation	913.20	343.50	560.88	1,899.05	1,771.33	3,159.72
Add: Other income	113.53	134.88	65.32	364.79	180.13	222.05
Less: Finance costs	63.41	67.94	75.14	198.44	246.23	319.54
Less: Depreciation and amortisation expenses	258.44	266.27	139.71	751.41	413.24	636.82
Add: Share of profit of joint venture	11.15	13.79	8.58	36.82	28.22	44.32
Profit before tax	716.03	157.96	419.93	1,350.81	1,320.21	2,469.73
Less: Tax expense	173.55	85.77	63.77	368.70	276.53	531.16
Profit for the period/ year	542.48	72.19	356.16	982.11	1,043.68	1,938.57
Geographical segment (Revenue from operations)						
India	1,081.38	692.80	1,090.13	2,330.43	2,647.17	3,686.29
Outside India	3,011.29	2,840.20	2,311.89	8,695.00	7,210.20	11,240.85
Total	4,092.67	3,533.00	3,402.02	11,025.43	9,857.37	14,927.14

Particulars	Quarter Ended			Nine months ended		Year ended
	31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Assets:						
Consumables	13,178.15	13,116.97	10,678.66	13,178.15	10,678.66	12,248.54
Equipments	3,340.53	3,279.78	3,550.33	3,340.53	3,550.33	3,582.15
Unallocable Assets	2,995.67	2,978.26	3,041.06	2,995.67	3,041.06	3,080.22
Less: Inter segment eliminations	(22.20)	(10.94)	(9.50)	(22.20)	(9.50)	(9.52)
Total assets	19,492.15	19,364.07	17,260.55	19,492.15	17,260.55	18,901.39
Segment Liabilities:						
Consumables	4,905.32	5,085.52	4,405.73	4,905.32	4,405.73	5,324.63
Equipments	1,727.98	1,670.99	1,543.21	1,727.98	1,543.21	1,599.37
Unallocable Liabilities	59.04	103.27	78.80	59.04	78.80	68.72
Less: Inter segment eliminations	(22.20)	(10.94)	(9.50)	(22.20)	(9.50)	(9.52)
Total liabilities	6,670.14	6,848.84	6,018.24	6,670.14	6,018.24	6,983.20

Notes:

Unallocable assets and Unallocable liabilities mainly represent investment in mutual funds and tax assets and liabilities.





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

Notes to the Unaudited Consolidated Financial Results

1. The Unaudited Consolidated Financial Results of Tega Industries Limited (the 'Company') for the quarter and nine months ended 31 December 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 5 February 2025 and a limited review of the same has been carried out by the Statutory Auditors of the Company.
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. 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 (formerly known as McNally Sayaji Engineering Limited).

Mehul Mohanka
Managing Director and Group CEO



Place : Kolkata

Date : 5 February 2025

B. STATEMENT OF DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC – **Not Applicable**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – **Not Applicable**

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable**

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