

November 09, 2023

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: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed herewith disclosure of Related Party Transactions for the half year ended September 30, 2023.

You are requested to kindly take the same on your 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 09
Tel: +91 33 4093 9000 | Fax: +91 33 4093 9075 | www.tegaindustries.com



An ISO 9001 : 2015 Company
CIN : L25199WB1976PLC030532

General information about company			
Name of The Company	TEGA INDUSTRIES LIMITED		
BSE Scrip Code	543413		
NSE Symbol	TEGA		
MSE Symbol	NA		
Date of Start of Financial Year	01	04	2023
Date of End of Financial Year	31	03	2024
Reporting Period	First half yearly		
Date of Start of Reporting Period	01	04	2023
Date of End of Reporting Period	30	09	2023
Level of rounding to be used in disclosing related party transactions	Millions		
Whether the company has any related party?	Yes		
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes		
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public			NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.			NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?			No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?			
(b) If answer to above question is No, please explain the reason for not complying.			

Related party transactions																				
											Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.									
Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	If loan/income is due to either party as a result of the transaction		If loan/income is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments					Notes
									Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilized by the ultimate recipient of funds (endeavour)	
1	Taga Industries Limited	Taga Industries Inc.	Subsidiaries	Sale of goods or services		610.00	Approved	53.50	22.80	102.55										Closing balance reflects the advance from related party on account of sale of goods
2	Taga Industries Limited	Taga Industries Australia Pty. Ltd.	Subsidiaries	Sale of goods or services		350.00	Approved	114.12	44.84	36.16										
3	Taga Industries Limited	Taga Industries Canada Inc.	Subsidiaries	Sale of goods or services		960.00	Approved	473.58	71.58	154.25										
4	Taga Industries Limited	Taga Holdings Pte Limited	Subsidiaries	Any other transaction	Advance against supplies		Not Applicable	0.00	0.00	298.30										Closing balance reflects the advance from related party on account of sale of goods
5	Taga Industries Limited	Taga Industries Africa Proprietary Limited	Subsidiaries	Sale of goods or services		5040.00	Approved	152.40	240.48	119.14										
6	Taga Industries Limited	Lounger Pty Ltd	Subsidiaries	Sale of goods or services		600.00	Approved	105.99	44.91	3.59										
7	Taga Industries Limited	Taga Industries Chile SpA	Subsidiaries	Sale of goods or services		670.00	Approved	139.46	174.33	140.33										
8	Taga Industries Limited	Monality Sayaj Engineering Limited	Subsidiaries	Sale of goods or services		190.00	Approved	11.27	1.40	12.45										
9	Taga Industries Limited	Monality Sayaj Engineering Limited	Subsidiaries	Purchase of goods or services		100.00	Approved	0.24	0.00	0.00										
10	Taga Industries Limited	Hosch Equipment (India) Limited	Joint Venture	Sale of goods or services		105.00	Approved	32.52	2.25	0.00										
11	Taga Industries Limited	Taga Do Brasil Services Technicas Ltda	Subsidiaries	Purchase of goods or services		40.00	Approved	7.90	0.00	1.68										
12	Taga Industries Limited	Taga Holdings Pte Limited	Subsidiaries	Loan		300.00	Approved	0.00	193.10	195.16	Loan		0.00% Long Term	Loan		7.00% Long Term	Unsecured	Further loan given to step down subsidiary for capital projects.	No additional indebtedness incurred for funding the loan to subsidiary company i.e. Taga Holdings Pte Ltd, full amount of funding has been done from the internal approval. Further loan has been given to Taga Holdings Pte as SDFR plus 240 basis points.	
13	Taga Industries Limited	Taga Holdings Pte Limited	Subsidiaries	Interest received		35.00	Approved	7.34	0.00	0.00										
14	Taga Industries Limited	Monality Sayaj Engineering Limited	Subsidiaries	Any other transaction	Corporate Guarantee	1200.00	Approved	0.00	1000.00	1000.00										
15	Taga Industries Limited	Taga Holdings Pte Limited	Subsidiaries	Purchase of goods or services		150.00	Approved	74.88	98.02	73.24										
16	Taga Industries Limited	TPW Engineering Limited	Entities in which EMD/ Relatives of EMD Can exercise	Any other transaction	Rent Payment	12.00	Approved	0.56	0.60	0.55										
17	Taga Industries Limited	Maple Orgtech (India) Limited	Fellow Subsidiaries	Purchase of goods or services		4.00	Approved	0.20	0.20	0.32										
18	Taga Industries Limited	Maple Orgtech (India) Limited	Fellow Subsidiaries	Sale of goods or services		4.00	Approved	0.18	0.51	0.69										
19	Taga Industries Limited	MM Aqua Technologies Limited	Fellow Subsidiaries	Sale of goods or services		7.50	Approved	0.57	0.85	0.52										
20	Taga Industries Australia Pty Ltd.	Lounger Pty Ltd	Fellow Subsidiaries	Purchase of goods or services			Not Applicable	25.20	0.20	0.32										
21	Taga Industries Australia Pty Ltd.	Lounger Pty Ltd	Fellow Subsidiaries	Sale of goods or services			Not Applicable	0.22	0.00	0.21										
22	Taga Holdings Pty Ltd.	Lounger Pty Ltd	Subsidiaries	Loan			Not Applicable	2.30	0.20	4.84	Any other	Tax Consolidation saving		0.00% Short Term	Loan		0.00% Short Term	Unsecured	There is no outflow of funds, it is merely a tax adjustment entry.	This loan arises from the tax consolidation effect of Lounger Pty Ltd and Taga Holdings Ltd. Savings on account of income tax to Lounger Pty Ltd due to tax consolidation with its holding company i.e. Taga Holdings Pty Ltd has been considered as loan given by holding company to its subsidiary. Further, there is no outflow of funds which is why it is merely a tax adjustment entry.

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