

To
All the Shareholders of
Tandhan Industries Limited
(Formerly known as Sanmitra Commercial Limited)

NOTICE OF POSTAL BALLOT

NOTICE is hereby given pursuant to the provisions of Section 110 read with Section 108 and other applicable provisions, if any, of the Companies Act, 2013 (“the Act”), read with Rule 20 and Rule 22 of the Companies (Management and Administration) Rules, 2014, as amended from time to time (“the Rules”), Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), and Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India, as amended from time to time, read with General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 09/2024 dated September 19, 2024 and subsequent circulars, the latest being Circular No. 03/2025 dated September 22, 2025, issued by the Ministry of Corporate Affairs (“MCA”) (hereinafter collectively referred to as “MCA Circulars”), that the resolutions appended below are proposed to be passed by the Members of Tandhan Industries Limited (Formerly known as Sanmitra Commercial Limited) (“the Company”) by way of Special/Ordinary Resolution, as applicable to each Item through Postal Ballot by voting only through electronic means (“remote e-Voting”).

In compliance with the aforesaid MCA Circulars and Regulation 44 of the SEBI Listing Regulations, this Postal Ballot Notice is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company / Depositories. Members whose e-mail addresses are not registered are requested to follow the process provided in the Notes to this Notice for registration of their e-mail addresses and for obtaining login credentials for remote e-Voting.

The communication of assent or dissent of the Members shall take place only through the remote e-Voting system. Accordingly, no physical Postal Ballot forms or pre-paid business reply envelopes are being sent to the Members.

An Explanatory Statement pursuant to Sections 102 and 110 of the Act, setting out the material facts and reasons for the proposed Special/Ordinary Resolution, as applicable to each Item of Resolution(s), forms part of this Notice.

Pursuant to Rule 22(5) of the Rules, the Board of Directors of the Company, at its meeting held on 18th April, 2026, has appointed M/s. Nuren Lodaya & Associates, Practicing Company Secretaries, as the Scrutinizer to conduct the Postal Ballot process through remote e-Voting in a fair and transparent manner.

The remote e-Voting period shall commence from on Saturday, 25th April, 2026 9:00 A.M. (IST) and ends on Sunday, 24th May, 2026 5:00 P.M. (IST). Members are requested to cast their votes electronically within the aforesaid period by following the instructions provided in the Notes to this Notice. Remote e-Voting shall be blocked thereafter and voting shall not be allowed beyond the said date and time.

The Company has engaged the services of National Securities Depository Limited (NSDL) for providing the remote e-Voting facility to its Members.

The Scrutinizer shall submit his report to the Chairman or Managing Director or the Company Secretary of the Company upon completion of the scrutiny of votes cast through remote e-Voting.

The results of the Postal Ballot shall be declared within two (2) working days from the conclusion of the remote e-Voting period and shall be placed on:

- the website of the Company: www.sanmitracommercial.com;
- the website of NSDL;
- the website of the Stock Exchange: www.bseindia.com.

SPECIAL BUSINESS:

ITEM NUMBER 1:

Appointment of Mr. Ankit Jalan (DIN: 01835733) as Chairman and Managing Director of the Company for a term of 3 (three) years with effect from 27th February, 2026.

TO CONSIDER AND, IF THOUGHT FIT, TO PASS, WITH OR WITHOUT MODIFICATION(S), THE FOLLOWING RESOLUTION AS A SPECIAL RESOLUTION.

“RESOLVED THAT pursuant to the provisions of Section 2(54), 152, 196, 197, 198, 203 read with Schedule V and all other applicable provisions, if any, of the Companies Act, 2013 ('Act') and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (in each case including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), if any, the Articles of Association of the Company, the Nomination and Remuneration Policy and on the recommendations of Nomination and Remuneration Committee and the approval of the Board of Directors of the Company and subject to such other approvals, permissions and sanctions as may be required, the consent of the members of the company be and is hereby accorded to appoint Mr. Ankit Jalan (DIN: 01835733), as Chairman and Managing Director of the Company for a period of 3 (Three) Years with effect from February, 27, 2026 to February, 26, 2029 (both days inclusive) liable to retire by rotation.

RESOLVED FURTHER THAT Mr. Ankit Jalan (DIN: 01835733), Chairman and Managing Director of the Company be paid salary, which may exceed the limits specified in section 197 read with Schedule V of the Companies Act, 2013, rules framed there under and Regulations 17(6)(e) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (in each case including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), but upto and not exceeding a maximum amount of Rs. 2,00,00,000/- per year in case company has profits, company has no profits, company has loss or its profit are inadequate, for a period of 3 (Three) Years with effect from February, 27, 2026 to February, 26, 2029 and on terms and conditions as set out in the Explanatory Statement annexed to the Notice convening this meeting with the liberty to the Board of Directors or Nomination and Remuneration Committee to change, alter, vary or modify the terms and conditions of the said appointment including Remuneration in such manner as may be agreed to between the Board and Mr. Ankit Jalan.

RESOLVED FURTHER THAT in addition to the maximum limit of salary as set out above, Mr. Ankit Jalan shall be entitled to the other allowances, perquisites, benefits, incentives and amenities, etc. as briefed in explanatory statement annexed to this Notice.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and to sign and execute all documents and filling of requisites forms that may be required on behalf of the Company, and generally to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect this resolution.”

ITEM NUMBER 2:

Appointment of Mrs. Prachi Jalan (DIN: 10454972) as Whole-Time Director of the Company for a term of 3 (three) years with effect from 27th February, 2026.

TO CONSIDER AND, IF THOUGHT FIT, TO PASS, WITH OR WITHOUT MODIFICATION(S), THE FOLLOWING RESOLUTION AS A SPECIAL RESOLUTION.

“RESOLVED THAT pursuant to the provisions of Section 2(94), 152, 196, 197, 198, 203 read with Schedule V and all other applicable provisions, if any, of the Companies Act, 2013 ('Act') and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (in each case including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), if any, the Articles of Association of the Company, the

Nomination and Remuneration Policy and on the recommendations of Nomination and Remuneration Committee and the approval of the Board of Directors of the Company and subject to such other approvals, permissions and sanctions as may be required, the consent of the members of the company be and is hereby accorded to appoint Mrs. Prachi Jalan (DIN: 10454972), as Whole-time Director of the Company for a period of 3 (Three) Years with effect from February, 27, 2026 to February, 26, 2029 (both days inclusive) liable to retire by rotation.

RESOLVED FURTHER THAT Mrs. Prachi Jalan (DIN: 10454972), Whole-time Director of the Company be paid salary, which may exceed the limits specified in section 197 read with Schedule V of the Companies Act, 2013, rules framed there under and Regulations 17(6)(e) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (in each case including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), but upto and not exceeding a maximum amount of Rs. 1,50,00,000/- per year in case company has profits, company has no profits, company has loss or its profit are inadequate, for a period of 3 (Three) Years with effect from February, 27, 2026 to February, 26, 2029 and on terms and conditions as set out in the Explanatory Statement annexed to the Notice convening this meeting with the liberty to the Board of Directors or Nomination and Remuneration Committee to change, alter, vary or modify the terms and conditions of the said appointment including Remuneration in such manner as may be agreed to between the Board and Mrs. Prachi Jalan.

RESOLVED FURTHER THAT in addition to the maximum limit of salary as set out above, Mrs. Prachi Jalan shall be entitled to the other allowances, perquisites, benefits, incentives and amenities, etc. as briefed in explanatory statement annexed to this Notice.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and to sign and execute all documents and filling of requisites forms that may be required on behalf of the Company, and generally to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect this resolution."

ITEM NUMBER 3:

Appointment of Mr. Daivik Jalan (DIN: 10808174) as Non-Independent Non-Executive Director of the Company for a term of 3 (three) years with effect from 27th February, 2026.

TO CONSIDER AND, IF THOUGHT FIT, TO PASS, WITH OR WITHOUT MODIFICATION(S), THE FOLLOWING RESOLUTION AS A SPECIAL RESOLUTION.

"RESOLVED THAT pursuant to the provisions of Section 150, 152, 197, read with Schedule V and all other applicable provisions, if any, of the Companies Act, 2013 ('Act') and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (in each case including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), if any, the Articles of Association of the Company, the Nomination and Remuneration Policy and on the recommendations of Nomination and Remuneration Committee and the approval of the Board of Directors of the Company and subject to such other approvals, permissions and sanctions as may be required, the consent of the members of the company be and is hereby accorded to appoint Mr. Daivik Jalan (DIN: 10808174), as Non-Independent Non-Executive Director of the Company for a period of 3 (Three) Years with effect from February, 27, 2026 to February, 26, 2029 (both days inclusive) liable to retire by rotation.

RESOLVED FURTHER THAT Mr. Daivik Jalan (DIN: 10808174), Non-Independent Non-Executive Director of the Company be paid salary, which may exceed the limits specified in section 197 read with Schedule V of the Companies Act, 2013, rules framed there under and Regulations 17(6)(ca) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (in each case including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), but upto and not exceeding a maximum amount of Rs. 90,00,000/- per year in case company has profits, company has no profits, company has loss or its profit are inadequate, for a period of 3 (Three) Years with effect from February, 27, 2026 to February, 26, 2029 and on terms and conditions as set out in the Explanatory Statement annexed to the Notice convening this meeting with the

liberty to the Board of Directors or Nomination and Remuneration Committee to change, alter, vary or modify the terms and conditions of the said appointment including Remuneration in such manner as may be agreed to between the Board and Mr. Daivik Jalan.

RESOLVED FURTHER THAT in addition to the maximum limit of salary as set out above, Mr. Daivik Jalan shall be entitled to the other allowances, perquisites, benefits, incentives and amenities, etc. as briefed in explanatory statement annexed to this Notice.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and to sign and execute all documents and filling of requisites forms that may be required on behalf of the Company, and generally to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect this resolution.”

ITEM NUMBER 4:

Appointment of Mrs. Pragati Goel (DIN: 10447667) as Non-Executive Independent Women Director of the Company for a term of 5 (five) years with effect from 27th February, 2026.

TO CONSIDER AND, IF THOUGHT FIT, TO PASS, WITH OR WITHOUT MODIFICATION(S), THE FOLLOWING RESOLUTION AS A SPECIAL RESOLUTION.

“**RESOLVED THAT** pursuant to the provisions of Sections 149 (read with Schedule IV of the Companies Act, 2013), 150, 152, 160, 164 and other applicable provisions, if any, of the Companies Act, 2013 (the Act, 2013), and the Companies (Appointment and Qualifications of Directors) Rules, 2014, Regulations 16, 17, 25(2A) and all other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (in each case including any statutory modification(s) or re-enactment thereof for the time being in force), the Articles of Association of the Company, the Nomination & Remuneration Policy of the Company, on the recommendations of the Nomination & Remuneration Committee of the company and approval of the Board of Directors of the Company, consent of the members be and is hereby accorded for the appointment of Mrs. Pragati Goel (DIN: 10447667), as a Non-Executive Independent Woman Director (NE-IWD) of the Company, for a term of five (5) consecutive years with effect from February, 27, 2026 to February, 26, 2031 (both days inclusive) and whose office shall not be liable to retire by rotation during her tenure as NE-IWD, and in respect of whom the Company has received a notice in writing from a shareholder under Section 160 of the Act, 2013, and to receive remuneration by way of profit related commission, if any, within the permissible limit in terms of Section 197 of the Act, 2013, as determined by the Board, from time to time, reimbursement of expenses and fees for participation in the meetings of the Board and / or Committees in terms of applicable provisions of the Act, 2013.

RESOLVED FURTHER THAT any Directors, or any Key Managerial Personnel of the Company be and are hereby severally authorized, to do all such acts, deeds, matters as may in their absolute discretion deem necessary, desirable or expedient for giving effect to this resolution.”

ITEM NUMBER 5:

Appointment of Mr. Giri Raj Parashar (DIN: 10491076) as Non-Executive Independent Director of the Company for a term of 5 (five) years with effect from 27th February, 2026.

TO CONSIDER AND, IF THOUGHT FIT, TO PASS, WITH OR WITHOUT MODIFICATION(S), THE FOLLOWING RESOLUTION AS A SPECIAL RESOLUTION.

“**RESOLVED THAT** pursuant to the provisions of Sections 149 (read with Schedule IV of the Companies Act, 2013), 150, 152, 160, 164 and other applicable provisions, if any, of the Companies Act, 2013 (the Act, 2013), and the Companies (Appointment and Qualifications of Directors) Rules, 2014, Regulations 16, 17, 25(2A) and all other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (in each case including any statutory modification(s) or re-enactment thereof for the time being in force), the Articles of Association of the Company, the Nomination & Remuneration Policy of the Company, on the recommendations of the Nomination & Remuneration Committee of the company and approval of the Board of Directors of the Company, consent of the members be and is hereby accorded for the appointment of Mr. Giri Raj Parashar (DIN:

10491076), as a Non-Executive Independent Director (NE-ID) of the Company, for a term of five (5) consecutive years with effect from February, 27, 2026 to February, 26, 2031 (both days inclusive) and whose office shall not be liable to retire by rotation during his tenure as NE-ID, and in respect of whom the Company has received a notice in writing from a shareholder under Section 160 of the Act, 2013, and to receive remuneration by way of profit related commission, if any, within the permissible limit in terms of Section 197 of the Act, 2013, as determined by the Board, from time to time, reimbursement of expenses and fees for participation in the meetings of the Board and / or Committees in terms of applicable provisions of the Act, 2013.

“RESOLVED FURTHER THAT any Directors, or any Key Managerial Personnel of the Company be and are hereby severally authorized, to do all such acts, deeds, matters as may in their absolute discretion deem necessary, desirable or expedient for giving effect to this resolution.”

ITEM NUMBER 6:

Appointment of Mr. Shivam Gupta (DIN: 07690975) as Non-Executive Independent Director of the Company for a term of 5 (five) years with effect from 27th February, 2026.

TO CONSIDER AND, IF THOUGHT FIT, TO PASS, WITH OR WITHOUT MODIFICATION(S), THE FOLLOWING RESOLUTION AS A SPECIAL RESOLUTION.

“RESOLVED THAT pursuant to the provisions of Sections 149 (read with Schedule IV of the Companies Act, 2013), 150, 152, 160, 164 and other applicable provisions, if any, of the Companies Act, 2013 (the Act, 2013), and the Companies (Appointment and Qualifications of Directors) Rules, 2014, Regulations 16, 17, 25(2A) and all other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (in each case including any statutory modification(s) or re-enactment thereof for the time being in force), the Articles of Association of the Company, the Nomination & Remuneration Policy of the Company, on the recommendations of the Nomination & Remuneration Committee of the company and approval of the Board of Directors of the Company, consent of the members be and is hereby accorded for the appointment of Mr. Shivam Gupta (DIN: 07690975), as a Non-Executive Independent Director (NE-ID) of the Company, for a term of five (5) consecutive years with effect from February, 27, 2026 to February, 26, 2031 (both days inclusive) and whose office shall not be liable to retire by rotation during his tenure as NE-ID, and in respect of whom the Company has received a notice in writing from a shareholder under Section 160 of the Act, 2013, and to receive remuneration by way of profit related commission, if any, within the permissible limit in terms of Section 197 of the Act, 2013, as determined by the Board, from time to time, reimbursement of expenses and fees for participation in the meetings of the Board and / or Committees in terms of applicable provisions of the Act, 2013.

RESOLVED FURTHER THAT any Directors, or any Key Managerial Personnel of the Company be and are hereby severally authorized, to do all such acts, deeds, matters as may in their absolute discretion deem necessary, desirable or expedient for giving effect to this resolution.”

ITEM NUMBER 7:

Approval under Section 185 of the Companies Act, 2013 for advancing loans, giving guarantees, or providing security and authorization to Directors to execute related documents.

TO CONSIDER AND, IF THOUGHT FIT, TO PASS, WITH OR WITHOUT MODIFICATION(S), THE FOLLOWING RESOLUTION AS A SPECIAL RESOLUTION.

“RESOLVED THAT Pursuant to the provisions of Section 185 and all other applicable provisions, if any of the Companies Act, 2013 read with Companies (Amendment) Act, 2017 and Rules made thereunder as amended from time to time, (including any statutory modification(s) or re-enactment thereof for the time being in force) and subject to such approvals, consents, sanctions and permissions as may be necessary, the consent of the Members be and is hereby accorded to authorize the Board of Directors of the Company (hereinafter referred to as the 'Board' which expression includes any Committee constituted by the Board to exercise its powers, including powers conferred by this resolution) to advance any loan in one or more tranches including any loan represented by a book debt, and/or give any guarantee and/or provide any security in connection with any loan taken/ to be taken by any entity which is a Subsidiary or Associate or Joint Venture or group entity of the Company or any other person in which any of the Directors of the Company is deemed to be interested as specified in the

explanation to sub-section 2 of section 185 of the Act (collectively referred to as the "Entities"), upto an aggregate sum of 500 crores (Rupees Five Hundred Crores only) in their absolute discretion deem beneficial and in the interest of the Company, provided that such loans are utilized by the borrowing company for its principal business activities.

RESOLVED FURTHER THAT for the purpose of giving effect to the aforesaid resolution the Board of Directors of the Company be and is hereby authorized, and any director be and is hereby severally authorized to approve, decide, vary or modify the terms and conditions applicable for the aforesaid loan, Corporate Guarantee and to do all such acts, deeds, matters and things as they may, in their absolute discretion deem necessary, desirable or expedient and things in connection therewith and incidental thereto as the Board in its absolute discretion deem fit without being required to seek any further consent or approval of the members or otherwise to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT any Directors of the Company be and are severally hereby authorized to make applications, file forms etc. and further authorised to do all such acts, deeds, and things as may be required or deemed expedient to implement this resolution and to take all necessary steps for giving effect to this resolution."

ITEM NUMBER 8:

Approval for Material Related Party Transaction(s) with Tandhan Polyplast Limited under section 188 of the Companies Act, 2013 and Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 and IND AS 24.

TO CONSIDER AND, IF THOUGHT FIT, APPROVE THE MATERIAL RELATED PARTY TRANSACTION(S) PROPOSED TO BE ENTERED INTO BY THE COMPANY AND TO PASS, WITH OR WITHOUT MODIFICATION(S), THE FOLLOWING RESOLUTION AS AN ORDINARY RESOLUTION.

"**RESOLVED** pursuant to the provisions of Section 188 and other applicable provisions of the Companies Act, 2013 ("the Act") read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force, if any), and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the Company's policy on Related Party Transactions, and subject to such other approvals, consent(s), permission(s) and sanctions of other authorities as may be necessary from time to time basis the approval and based on the recommendation of Audit Committee and the Board of Directors of the Company (hereinafter referred to as "Board" which term shall be deemed to include the Audit Committee of the Company and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for entering into and / or carrying out and / or continuing with existing Material Related Transaction(s)/contracts / arrangements/ transactions or modification(s), alteration or amendments of earlier/ arrangements/transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with Tandhan Polyplast Limited, a wholly owned Subsidiary and related party of the Company falling within the definition of "Related Party" under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, during the financial year 2026-27, for a period of 1 (one) year as per the details set out in the explanatory statement annexed to this notice, notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed the prescribed thresholds as specified in Regulations of the SEBI Listing Regulations, 2015 as applicable from time to time but upto the value of Rs. 500 Crore (Rupees Five Hundred Crores only) per transaction, as detailed in the explanatory statement provided that the said Transaction(s)/Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the ordinary course of business of the company and at arm's length basis.

RESOLVED FURTHER THAT the Board of Directors (Including any committee thereof) or Chief Financial Officer or officials (powers conferred by authority letter or Power of Attorney) of the company be and are hereby authorized to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions,

difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred to, without being required to seek further consent or approval of the Shareholders and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution.”

ITEM NUMBER 9:

Approval of the revised certificate issued by a Practicing Chartered Accountant under Regulation 45(3) of the Listing Regulations, confirming compliance with Regulation 45(1).

TO CONSIDER AND, IF THOUGHT FIT, TO PASS, WITH OR WITHOUT MODIFICATION(S), THE FOLLOWING RESOLUTION AS A SPECIAL RESOLUTION.

“**RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force, if any) and Regulation 45(3) of the SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2021 and other applicable Regulations, if any, as amended from time to time, the consent of the members of the Company be and is hereby accorded to take on record and approve the revised certificate issued by the Practicing Chartered Accountant, confirming that the proposed change of name of the Company complies with the conditions prescribed under Regulation 45(1) of the Listing Regulations, 2015.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee thereof or any person(s) authorized by the Board) be and is hereby authorized to do all such acts, deeds, matters and things as may be deemed necessary, proper or expedient to give effect to this resolution, including filing of necessary forms, intimations with stock exchanges, and to settle any questions, difficulties or doubts that may arise in this regard.”

**By order of the Board
For Tandhan Industries Limited
(Formerly known as Sanmitra Commercial Limited)**

Sd/-
Priti Priya Singh
Company Secretary and Compliance Officer
A54260

**Place: Mumbai
Date: 18th April, 2026**

**Registered Address
13, Prem Niwas 652, Dr. Ambedkar Road,
Khar west, Mumbai,
Maharashtra, India, 400052
CIN: L22209MH1985PLC034963**

NOTES TO THE NOTICE OF POSTAL BALLOT:

1. The explanatory statement pursuant to Section 102 read with Section 110 of the Companies Act read together with Rule 22 of the Companies (Management and Administration) Rules, 2014 and other applicable provisions, setting out material facts and reasons in relation to the proposed special business Items forms part of this Postal Ballot Notice.
2. This Postal Ballot Notice is being sent to the members whose names appear on the register of members / list of beneficial owners as received from the National Securities Depository Limited (“NSDL”) and Central Depository Services (India) Limited (“CDSL”) and whose email address is registered with the Company / depository participant(s), as on 17th April, 2026 (“Cut-off Date”). A person who is not a member as on the Cut-off Date should treat this Postal Ballot Notice for informational purposes only. In compliance with Regulation 44 of the LODR Regulations and pursuant to the provisions of Sections 108 and 110 of the Act read with the rules framed thereunder and the MCA Circulars, the manner of voting on the proposed resolution is restricted only to e-voting i.e., by casting votes electronically instead of submitting postal ballot forms. Accordingly, physical copy of the Notice along with Postal Ballot Form and pre-paid business reply envelope are not being sent to the Members for this Postal Ballot. The communication of the assent or dissent of the Members would take place through the e-voting system only.
3. The Postal Ballot Notice is hosted on Company's website at www.sanmitracommercial.com and also on website of the stock exchange i.e. www.bseindia.com
4. The Board of Directors of the Company (“the Board”) has appointed M/s. Nuren Lodaya & Associates, Practicing Company Secretaries as the Scrutinizer for conducting the Postal Ballot and remote e-voting process in a fair and transparent manner.
5. In case of joint holders, a shareholder whose name appears as first holder in the order of their names as per Register of Members will be entitled to cast vote.
6. Shareholders holding shares in physical form are requested to note that in terms of Regulation 40 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, securities of listed companies can be transferred only in dematerialised form with effect from April 01, 2019, except in case of request received for transmission or transposition of securities. In view of the above and in order to eliminate risks associated with physical transfer of securities, shareholders holding equity shares of the company in physical form are requested to consider converting their holdings to dematerialised form.
7. Shareholders may please note that SEBI has made Permanent Account Number (PAN) as the sole identification number for all participants transacting in the securities market, irrespective of amount of such transactions. Shareholders may please note that SEBI has also made it mandatory for submission of PAN in the following cases:
 - i) Deletion of name of the deceased shareholder(s)
 - ii) Transmission of shares to the legal heir(s) and
 - iii) Transposition of shares

Further the shareholders are requested to kindly note that SEBI has mandated the shareholders holding shares in physical form to register their PAN, KYC details, Bank particulars, contact details and nomination against their folio number. PAN is also required to be linked to AADHAR Number by the shareholders to be considered as a valid PAN.

Shareholders are requested to provide hard copy of the following self-attested documents to Registrar and Share Transfer Agent i.e. Purva Sharegistry (India) Pvt. Ltd. for registration against their respective folio(s):

Identity proof: Copy of PAN Card/ AADHAR Card

Address proof: Copy of AADHAR Card/ Passport/ Client master list/ Utility bill not over 3 months old.

Bank details: Copy of the cancelled cheque stating the name of the shareholder as an account holder.
Contact details: Mobile number, email id
Nominations: Please provide form SH 13 duly filled and signed.

In absence of any of the above information registered against your folio number, your folio number will be frozen for any updation / dividend payment in direction with the aforesaid circular.

8. Shareholders are requested to intimate changes, if any pertaining to their name, postal address, email address, mobile/phone numbers, PAN, mandates, nominations and bank details etc. to their DP in case shares are held by them in electronic form and to Purva Sharegistry (India) Pvt. Ltd., Registrar and Share Transfer Agent of the Company, in case of shares are held by them in physical form.
9. To support "Green Initiative", the shareholders who have not registered their email ids are requested to register the same with their DPs in case share are held in electronic form and with Purva Sharegistry (India) Pvt. Ltd., Registrar and Share Transfer Agent of the Company in case shares are held in physical form, which could help the Company for sending paperless communication in future. The Company has also made available an email id registration facility to its shareholders through Purva Sharegistry (India) Pvt. Ltd., for the purpose of receiving all the communication including notice of meetings and annual reports etc. in electronic mode.
10. The voting rights of the shareholders shall be in proportion to their shareholding in the Company as on the cut-off date for e - voting i.e. 17th April, 2026. Any person or entity acquires shares of the Company and becomes a shareholder after sending Postal Ballot Notice and holding shares of the Company as on cut-off date for e - voting i.e. 17th April, 2026, can refer to this Notice and other relevant communication including remote e - voting instructions, hosted on Company's website at www.sanmitracommercial.com
11. The e-voting period commences on Saturday, 25th April, 2026 9:00 A.M. (IST) and ends on Sunday, 24th May, 2026 5:00 P.M. (IST). Shareholders desiring to exercise their vote should cast their vote during this period, to be eligible for being considered.
12. Resolutions passed by the shareholders through postal ballot are deemed to have been passed as if they have been passed at a General Meeting of the shareholders.
13. The resolution, if passed by the requisite majority, shall be deemed to have been passed on Sunday, 24th May, 2026, i.e., the last date specified for receipt of votes through the e-voting process.
14. In compliance with Sections 108 and 110 of the Act and the rules made there under, the MCA Circulars and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has provided the facility to the shareholders to exercise their votes electronically and vote on the resolution through the e-voting service facility arranged by NSDL.
15. The Scrutinizer shall submit his report to the Chairman or Managing Director or the Company Secretary after the completion of scrutiny, and the result of the voting by postal ballot through the e-voting process will be announced by the Chairman or Managing Director or the Company Secretary of the Company duly authorised, on or before 26th May, 2026 and will also be hosted on website of the Company besides being communicated to the Stock Exchange, Depositories and Registrar and Share Transfer Agent.
16. In order to increase the efficiency of the e-voting process, SEBI vide its circular SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 had decided to enable e-voting to all the demat account holders by way of a single login credential through their demat accounts/ websites of Depositories/ DP. Demat account holders would be able to cast their vote without having to register again with the e-voting service providers, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participation in e-voting process.
Therefore, to support the above initiative undertaken by SEBI shareholders are requested to intimate or update changes if any, pertaining to their email address and mobile numbers with their respective depositories/DP.

Shareholders holding shares in physical form and want to avail the above initiatives of SEBI are requested to convert their physical holdings into demat form. Shareholders can contact Purva Sharegistry (India) Pvt. Ltd for any assistance in this regard.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER: -

The remote e-voting period begins on Saturday, 25th April, 2026 9:00 A.M. (IST) and ends on Sunday, 24th May, 2026 5:00 P.M. (IST). The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 17th April, 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 17th April, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:





Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none"> For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to

	<p>enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.</p> <p>5. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.</p> <p style="text-align: center;">NSDL Mobile App is available on</p> <div style="display: flex; justify-content: center; gap: 20px;"> <div style="text-align: center;">  <p>App Store</p> </div> <div style="text-align: center;">  <p>Google Play</p> </div> </div> <div style="display: flex; justify-content: center; gap: 20px; margin-top: 10px;">   </div>
<p>Individual Shareholders holding securities in demat mode with CDSL</p>	<ol style="list-style-type: none"> 1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
<p>Individual Shareholders (holding securities in demat mode) login through their depository participants</p>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.</p>

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
 - c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for**

those shareholders whose email ids are not registered

6. If you are unable to retrieve or have not received the “ Initial password” or have forgotten your password:
 - a) Click on “**Forgot User Details/Password?**”(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?**” (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
8. Now, you will have to click on “Login” button.
9. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csnuren@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on “**Upload Board Resolution / Authority Letter**” displayed under “**e-Voting**” tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “Forgot User Details/Password?” or “Physical User Reset Password?” option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on: 022 - 4886 7000 or send a request to Mr. Sagar S. Gudhate, Senior Manager at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to sanmitracommercial@gmail.com

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) sanmitracommercial@gmail.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode**.
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

By order of the Board
For Tandhan Industries Limited
(Formerly known as Sanmitra Commercial Limited)

Sd/-
Priti Priya Singh
Company Secretary and Compliance Officer
A54260

Place: Mumbai
Date: 18th April, 2026

Registered Address
13, Prem Niwas 652, Dr. Ambedkar Road,
Khar west, Mumbai,
Maharashtra, India, 400052
CIN: L22209MH1985PLC034963

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013.

ITEM NUMBER 1:

The Board of Directors of the Company vide resolution passed on 27th February, 2026 and on the basis of recommendation of Nomination and Remuneration Committee, accorded their consent to appoint Mr. Ankit Jalan (DIN: 01835733) as Chairman and Additional Managing Director of the Company subject to further approval of the Shareholders of the Company.

Further, in terms of the amended Regulation 17(1C) of the SEBI Listing Regulations, effective from January 01, 2022, a listed entity shall ensure that the approval of shareholders for appointment of a person on the Board of Directors has to be taken either at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier. Accordingly, approval of the shareholders is sought to comply with the SEBI Listing Regulations.

The details of terms of appointment and remuneration payable to Mr. Ankit Jalan are given below:

Particulars	Details
Name	Mr. Ankit Jalan
Tenure of appointment & Remuneration	3 years w.e.f. 27 th February 2026 to 26 th February, 2029
Salary	Salary which may exceed the limits specified in section 197 read with Schedule V of the Companies Act, 2013, rules framed there under and Regulations 17(6)(e) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (in each case including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), but upto and not exceeding a maximum amount of Rs. 2,00,00,000/- per year in case company has profits, company has no profits, company has loss or its profit are inadequate. The Director shall be entitled to such increment from time to time as the Board (including Committee(s)) may by its discretion determine
Perquisites and allowances in addition to salary	Leave Travel Concession: Leave Travel Concession for self and family in accordance with the rules of the company. Personal Medical/ Accident Insurance etc.: Coverage for Personal Medical/Accident Insurance/ Key man Insurance or any other coverage as per rules of the Company and annual premium for the same to be paid by the Company. Any other benefits, facilities, allowance and expenses as may be allowed under Company rules/schemes. <u>Notes:</u> For the purpose of perquisites stated herein above, family means spouse, dependent children and dependent parents of the appointee. Perquisites shall be evaluated as per Income Tax Rule wherever applicable and in the absence of any such rule. Perquisites shall be evaluated at actual cost
Retirement Benefits in addition to salary	Company's Contribution towards Provident Fund, Super-annuation fund or Annuity Fund shall be as per the Rules of the Company and this amount shall not be included in the computation of the ceiling on perquisites to the extent these, either singly or put together, are not taxable under the Income Tax Act 1961. Gratuity payable shall be in accordance with the rule of the company. Earned Leave on full pay and allowances as per the rules of the Company, leave accumulated shall be encashable of Leave at the end of the tenure, if any, will not be included in the computation of the ceiling on perquisites.
Other Benefits in addition to salary	Provision of car with Driver for use in Company's business and telephone at residence will not be considered as perquisites. Personal long distance calls on

	<p>telephone and use of car for private purpose shall be billed by the company.</p> <p>The appointee shall be entitled to reimbursement of entertainment expenses actually and properly incurred during the course of legitimate business of the company.</p> <p>The appointee shall be eligible for Housing, Education and Medical Loan and other Loans or facilities as applicable in accordance with the rules of the company</p>
Minimum Remuneration	Where in any financial year during the currency of tenure of the managing director, the company has no profits or its profits are inadequate, the company will pay remuneration by way of salary and perquisites not exceeding the limits as specified in this resolution.

INFORMATION REQUIRED UNDER SECTION II, PART II OF SCHEDULE V OF THE COMPANIES ACT, 2013

I. General information:				
(1) Nature of industry	The Company is engaged in the business of manufacturing, buying, selling, dealing, importing, exporting, and supplying of profile plastic, polyethylene, tarpaulins, moulded industrial articles, industrial components and articles, traps, tarpaulin roles or their allied and auxiliary plastic products etc.			
(2) Date or expected date of commencement of commercial production	The company is already in production.			
(3) In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable			
(4) Financial performance based on given indicators Amount in Rs.	Particulars	31st March 2023	31st March 2024	31st March 2025
	Amount in lakhs			
	PBT	(4.31)	10.16	42.76
	PAT	(4.31)	10.16	36.84
(5) Foreign investments or collaborations, if any.	(a) Foreign Investment: NIL (b) Foreign Collaboration: NIL (c) Investment in Foreign Bonds: NIL			
II. Information about the appointee:				
(1) Background details	<p>He possesses more than 12 years of industry expertise, including expertise in areas such as strategic procurement, production, planning, sales and marketing, customer centric solution for sustainable growth, market leadership in manufacturing sector.</p> <p>His key competencies include:</p> <ul style="list-style-type: none"> • Team leadership • Business development <p>Budgeting & Forecasting, Financial Management</p>			
(2) Past remuneration	Nil			
(3) Recognition or awards	NA			

(4) Job profile and his suitability	<p>He possesses more than 12 years of industry expertise, including expertise in areas such as strategic procurement, production, planning, sales and marketing, customer centric solution for sustainable growth, market leadership in manufacturing sector.</p> <p>His key competencies include:</p> <ul style="list-style-type: none"> • Team leadership • Business development <p>Budgeting & Forecasting, Financial Management</p>
(5) Remuneration proposed	<p>Upto and not exceeding a maximum amount of Rs. 200,00,000/- per annum along with other perquisites, benefits, incentives, amenities and other allowances as details given in Item Number 1 of this Notice. The Director shall be entitled to such increment from time to time as the Board (including Committee(s)) may by its discretion determine</p>
(6) Comparative remuneration profile with respect to industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	<p>The appointment and remuneration of Mr. Ankit Jalan was duly recommended by the Nomination & Remuneration Committee, and approved by the Board of the Company subject to approval of the shareholders.</p> <p>In comparison, the overall remuneration paid to Mr. Ankit Jalan is comparable to the remuneration being paid in tarpaulin industry.</p>
(7) Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel, if any.	<p>Mr. Ankit Jalan has pecuniary relationship with the Company in terms of the remuneration proposed at Item Number 1 of this Notice.</p>
<p>III. Other information:</p>	
(1) Reasons of loss or inadequate profits	<p>The Company expects to grow in terms of turnover and profitability. But in future profits may become inadequate due to tarpaulin scenario requiring aggressive marketing strategies.</p> <p>It is therefore, possible that there could be a situation of inadequacy of profit computed in the manner prescribed under Section 198 read with 197 of the Act.</p>
(2) Steps taken or proposed to be taken for improvement.	<p>The Company has taken various initiatives. It is expected that the performance of Company will further improve during the next financial year.</p>
(3) Expected increase in productivity and profits in measurable terms.	<p>The Company has taken numerous initiatives to improve its financial position, and will continue endeavour although it is difficult to quantify the same in this regard at this juncture.</p> <p>The steps taken / to be taken by the Company are expected to improve further the Company's performance and profitability in the future.</p>

Except Mr. Ankit Jalan, Mrs. Prachi Jalan, Mr. Daivik Jalan and their relatives for Item Number 1, none of the Directors, Key Managerial Personnel of the Company and their relatives are in any way concerned or interested, financial or otherwise, in the said resolution.

The brief profile of Mr. Ankit Jalan in terms of the Regulation 36 (3) of the SEBI Listing Regulations, 2015 and the Secretarial Standard on General Meeting (SS-2) issued by the Institute of Company Secretaries of India along with detailed Statement as per the requirement of the provisions of Section II of Part II of Schedule V of the Companies Act, 2013 have been annexed to this Notice as "Annexure A".

However, in the event of inadequacy of profits, during the tenure of Mr. Ankit Jalan, the referred remuneration as set out in this explanatory statement shall be allowed and the same shall in no event exceed the limits approved by way of resolution proposed hereunder.

The Board of Directors recommends the Special Resolution set out at Item Number 1 of the Notice for approval of the Members.

ITEM NUMBER 2:

The Board of Directors of the Company vide resolution passed on 27th February, 2026 and on the basis of recommendation of Nomination and Remuneration Committee, accorded their consent to appoint Mrs. Prachi Jalan (DIN: 10454972) as Additional Whole-time Director of the Company subject to further approval of the Shareholders of the Company.

Further, in terms of the amended Regulation 17(1C) of the SEBI Listing Regulations, effective from January 01, 2022, a listed entity shall ensure that the approval of shareholders for appointment of a person on the Board of Directors has to be taken either at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier. Accordingly, approval of the shareholders is sought to comply with the SEBI Listing Regulations.

The details of terms of appointment and remuneration payable to Mrs. Prachi Jalan are given below:

Particulars	Details
Name	Mrs. Prachi Jalan
Tenure of appointment & Remuneration	3 years w.e.f. 27 th February 2026 to 26 th February, 2029
Salary	Salary which may exceed the limits specified in section 197 read with Schedule V of the Companies Act, 2013, rules framed there under and Regulations 17(6)(e) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (in each case including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), but upto and not exceeding a maximum amount of Rs. 1,50,00,000/- per year in case company has profits, company has no profits, company has loss or its profit are inadequate. The Director shall be entitled to such increment from time to time as the Board (including Committee(s)) may by its discretion determine
Perquisites and allowances in addition to salary	Leave Travel Concession: Leave Travel Concession for self and family in accordance with the rules of the company. Personal Medical/ Accident Insurance etc.: Coverage for Personal Medical/Accident Insurance/ Key man Insurance or any other coverage as per rules of the Company and annual premium for the same to be paid by the Company. Any other benefits, facilities, allowance and expenses as may be allowed under Company rules/schemes. <u>Notes:</u> For the purpose of perquisites stated herein above, family means spouse, dependent children and dependent parents of the appointee. Perquisites shall be evaluated as per Income Tax Rule wherever applicable and in the absence of any such rule. Perquisites shall be evaluated at actual cost
Retirement Benefits in addition to salary	Company's Contribution towards Provident Fund, Super-annuation fund or Annuity Fund shall be as per the Rules of the Company and this amount shall not be included in the computation of the ceiling on perquisites to the extent these, either singly or put together, are not taxable under the Income Tax Act 1961.

	<p>Gratuity payable shall be in accordance with the rule of the company.</p> <p>Earned Leave on full pay and allowances as per the rules of the Company, leave accumulated shall be encashable of Leave at the end of the tenure, if any, will not be included in the computation of the ceiling on perquisites.</p>
Other Benefits in addition to salary	<p>Provision of car with Driver for use in Company's business and telephone at residence will not be considered as perquisites. Personal long distance calls on telephone and use of car for private purpose shall be billed by the company.</p> <p>The appointee shall be entitled to reimbursement of entertainment expenses actually and properly incurred during the course of legitimate business of the company.</p> <p>The appointee shall be eligible for Housing, Education and Medical Loan and other Loans or facilities as applicable in accordance with the rules of the company</p>
Minimum Remuneration	Where in any financial year during the currency of tenure of the whole-time director, the company has no profits or its profits are inadequate, the company will pay remuneration by way of salary and perquisites not exceeding the limits as specified in this resolution.

INFORMATION REQUIRED UNDER SECTION II, PART II OF SCHEDULE V OF THE COMPANIES ACT, 2013

I. General information:				
(1) Nature of industry	The Company is engaged in the business of manufacturing, buying, selling, dealing, importing, exporting, and supplying of profile plastic, polyethylene, tarpaulins, moulded industrial articles, industrial components and articles, traps, tarpaulin roles or their allied and auxiliary plastic products etc.			
(2) Date or expected date of commencement of commercial production	The company is already in production.			
(3) In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable			
(4) Financial performance based on given indicators Amount in Rs.	Particulars	31st March 2023	31st March 2024	31st March 2025
	Amount in lakhs			
	PBT	(4.31)	10.16	42.76
	PAT	(4.31)	10.16	36.84
(5) Foreign investments or collaborations, if any.	(a) Foreign Investment: NIL (b) Foreign Collaboration: NIL (c) Investment in Foreign Bonds: NIL			
II. Information about the appointee:				
(1) Background details	<p>Mrs. Prachi Jalan holds a Chartered Accountant degree from ICAI and a Bachelor's degree in commerce (Accounting and Finance) from St. Xavier's College (Autonomous) affiliated with the University of Calcutta.</p> <p>She possesses more than 9 years of industry expertise, including expertise in areas such as production, marketing and domestic sales strategy, customer centric solution for sustainable growth, market</p>			

	<p>leadership in manufacturing sector.</p> <p>Her key competencies include:</p> <ul style="list-style-type: none"> • Proficiency in SAP B1 software business • Production planning • Forecasting • Financial Management
(2) Past remuneration	Nil
(3) Recognition or awards	NA
(4) Job profile and his suitability	<p>Mrs. Prachi Jalan holds a Chartered Accountant degree from ICAI and a Bachelor's degree in commerce (Accounting and Finance) from St. Xavier's College (Autonomous) affiliated with the University of Calcutta.</p> <p>She possesses more than 9 years of industry expertise, including expertise in areas such as production, marketing and domestic sales strategy, customer centric solution for sustainable growth, market leadership in manufacturing sector.</p> <p>Her key competencies include:</p> <ul style="list-style-type: none"> • Proficiency in SAP B1 software business • Production planning • Forecasting • Financial Management
(5) Remuneration proposed	Upto and not exceeding a maximum amount of Rs. 150,00,000/- per annum along with other perquisites, benefits, incentives, amenities and other allowances as details given in Item Number 2 of this Notice.. The Director shall be entitled to such increment from time to time as the Board (including Committee(s) may by its discretion determine
(6) Comparative remuneration profile with respect to industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	<p>The appointment and remuneration of Mrs. Prachi Jalan was duly recommended by the Nomination & Remuneration Committee, and approved by the Board of the Company subject to approval of the shareholders.</p> <p>In comparison, the overall remuneration paid to Mrs. Prachi Jalan is comparable to the remuneration being paid in tarpaulin industry.</p>
(7) Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel, if any.	Mrs. Prachi Jalan has pecuniary relationship with the Company in terms of the remuneration proposed at Item Number 2 of this Notice.
III. Other information:	
(1) Reasons of loss or inadequate profits	<p>The Company expects to grow in terms of turnover and profitability. But in future profits may become inadequate due to tarpaulin scenario requiring aggressive marketing strategies.</p> <p>It is therefore, possible that there could be a situation of inadequacy of profit computed in the manner prescribed under Section 198 read with 197 of the Act.</p>
(2) Steps taken or proposed to be taken for improvement.	The Company has taken various initiatives. It is expected that the performance of Company will further improve during the next

	financial year.
(3) Expected increase in productivity and profits in measurable terms.	The Company has taken numerous initiatives to improve its financial position, and will continue endeavour although it is difficult to quantify the same in this regard at this juncture. The steps taken / to be taken by the Company are expected to improve further the Company's performance and profitability in the future.

Except Mrs. Prachi Jalan, Mr. Ankit Jalan, Mr. Daivik Jalan and their relatives for Item Number 2, none of the Directors, Key Managerial Personnel of the Company and their relatives are in any way concerned or interested, financial or otherwise, in the said resolution.

The brief profile of Mrs. Prachi Jalan in terms of the Regulation 36 (3) of the SEBI Listing Regulations, 2015 and the Secretarial Standard on General Meeting (SS-2) issued by the Institute of Company Secretaries of India along with detailed Statement as per the requirement of the provisions of Section II of Part II of Schedule V of the Companies Act, 2013 have been annexed to this Notice as "Annexure A".

However, in the event of inadequacy of profits, during the tenure of Mrs. Prachi Jalan, the referred remuneration as set out in this explanatory statement shall be allowed and the same shall in no event exceed the limits approved by way of resolution proposed hereunder.

The Board of Directors recommends the Special Resolution set out at Item Number 2 of the Notice for approval of the Members.

ITEM NUMBER 3:

The Board of Directors of the Company vide resolution passed on 27th February, 2026 and on the basis of recommendation of Nomination and Remuneration Committee, accorded their consent to appoint Mr. Daivik Jalan (DIN: 10808174) as Non-Independent Non-Executive Director of the Company subject to further approval of the Shareholders of the Company.

Further, in terms of the amended Regulation 17(1C) of the SEBI Listing Regulations, effective from January 01, 2022, a listed entity shall ensure that the approval of shareholders for appointment of a person on the Board of Directors has to be taken either at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier. Accordingly, approval of the shareholders is sought to comply with the SEBI Listing Regulations.

The details of terms of appointment and remuneration payable to Mr. Daivik Jalan are given below:

Particulars	Details
Name	Mr. Daivik Jalan
Tenure of appointment & Remuneration	3 years w.e.f. 27 th February 2026 to 26 th February, 2029
Salary	Salary may which may exceed the limits specified in section 197 read with Schedule V of the Companies Act, 2013, rules framed there under and Regulations 17(6)(ca) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (in each case including any statutory modification or re-enactment thereof), but upto and not exceeding a maximum amount of Rs. 90,00,000/- per year in case company has profits, company has no profits, company has loss or its profit are inadequate. The Director shall be entitled to such increment from time to time as the Board (including Committee(s)) may by its discretion determine
Perquisites and allowances in addition to salary	Leave Travel Concession: Leave Travel Concession for self and family in accordance with the rules of the company. Personal Medical/ Accident Insurance etc.: Coverage for Personal Medical/Accident Insurance/ Key man Insurance or any other coverage as per

	<p>rules of the Company and annual premium for the same to be paid by the Company.</p> <p>Any other benefits, facilities, allowance and expenses as may be allowed under Company rules/schemes.</p> <p><u>Notes:</u> For the purpose of perquisites stated herein above, family means spouse, dependent children and dependent parents of the appointee.</p> <p>Perquisites shall be evaluated as per Income Tax Rule wherever applicable and in the absence of any such rule. Perquisites shall be evaluated at actual cost</p>
Retirement Benefits in addition to salary	<p>Company's Contribution towards Provident Fund, Super-annuation fund or Annuity Fund shall be as per the Rules of the Company and this amount shall not be included in the computation of the ceiling on perquisites to the extent these, either singly or put together, are not taxable under the Income Tax Act 1961.</p> <p>Gratuity payable shall be in accordance with the rule of the company.</p> <p>Earned Leave on full pay and allowances as per the rules of the Company, leave accumulated shall be en-cashable of Leave at the end of the tenure, if any, will not be included in the computation of the ceiling on perquisites.</p>
Other Benefits in addition to salary	<p>Provision of car with Driver for use in Company's business and telephone at residence will not be considered as perquisites. Personal long distance calls on telephone and use of car for private purpose shall be billed by the company.</p> <p>The appointee shall be entitled to reimbursement of entertainment expenses actually and properly incurred during the course of legitimate business of the company.</p> <p>The appointee shall be eligible for Housing, Education and Medical Loan and other Loans or facilities as applicable in accordance with the rules of the company</p>
Minimum Remuneration	Where in any financial year during the currency of tenure of the director, the company has no profits or its profits are inadequate, the company will pay remuneration by way of salary and perquisites not exceeding the limits as specified in this resolution.

INFORMATION REQUIRED UNDER SECTION II, PART II OF SCHEDULE V OF THE COMPANIES ACT, 2013

I. General information:				
(1) Nature of industry	The Company is engaged in the business of manufacturing, buying, selling, dealing, importing, exporting, and supplying of profile plastic, polyethylene, tarpaulins, moulded industrial articles, industrial components and articles, traps, tarpaulin roles or their allied and auxiliary plastic products etc.			
(2) Date or expected date of commencement of commercial production	The company is already in production.			
(3) In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable			
(4) Financial performance based on given indicators Amount in Rs.	Particulars Amount in lakhs	31st March 2023	31st March 2024	31st March 2025

	PBT	(4.31)	10.16	42.76
	PAT	(4.31)	10.16	36.84
(5) Foreign investments or collaborations, if any.	(a) Foreign Investment: NIL (b) Foreign Collaboration: NIL (c) Investment in Foreign Bonds: NIL			
II. Information about the appointee:				
(1) Background details	<p>Mr. Daivik Jalan holds a Bachelor's degree in commerce (Accounting and Finance) from St. Xavier's College (Autonomous) affiliated with the University of Calcutta. He possesses more than 1 year of industry expertise, including expertise in areas such as operational facets, finance health, administrative efficiency and networking.</p> <p>His key competencies include:</p> <ul style="list-style-type: none"> • Strategic planning • Budgeting • Decision making 			
(2) Past remuneration	Nil			
(3) Recognition or awards	NA			
(4) Job profile and his suitability	<p>Mr. Daivik Jalan holds a Bachelor's degree in commerce (Accounting and Finance) from St. Xavier's College (Autonomous) affiliated with the University of Calcutta. He possesses more than 1 year of industry expertise, including expertise in areas such as operational facets, finance health, administrative efficiency and networking.</p> <p>His key competencies include:</p> <ul style="list-style-type: none"> • Strategic planning • Budgeting • Decision making 			
(5) Remuneration proposed	Upto and not exceeding a maximum amount of Rs. 90,00,000/- per annum along with other perquisites, benefits, incentives, amenities and other allowances as details given in Item Number 3 of this Notice. The Director shall be entitled to such increment from time to time as the Board (including Committee(s) may by its discretion determine			
(6) Comparative remuneration profile with respect to industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	<p>The appointment and remuneration of Mr. Daivik Jalan was duly recommended by the Nomination & Remuneration Committee, and approved by the Board of the Company subject to approval of the shareholders.</p> <p>In comparison, the overall remuneration paid to Mr. Daivik Jalan is comparable to the remuneration being paid in tarpaulin industry.</p>			
(7) Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel, if any.	Mr. Daivik Jalan has pecuniary relationship with the Company in terms of the remuneration proposed at Item Number 3 of this Notice.			
III. Other information:				
(1) Reasons of loss or	The Company expects to grow in terms of turnover and profitability.			

inadequate profits	But in future profits may become inadequate due to tarpaulin scenario requiring aggressive marketing strategies. It is therefore, possible that there could be a situation of inadequacy of profit computed in the manner prescribed under Section 198 read with 197 of the Act.
(2) Steps taken or proposed to be taken for improvement.	The Company has taken various initiatives. It is expected that the performance of Company will further improve during the next financial year.
(3) Expected increase in productivity and profits in measurable terms.	The Company has taken numerous initiatives to improve its financial position, and will continue endeavour although it is difficult to quantify the same in this regard at this juncture. The steps taken / to be taken by the Company are expected to improve further the Company's performance and profitability in the future.

Except Mr. Daivik Jalan , Mrs. Prachi Jalan, Mr. Ankit Jalan, and their relatives for Item Number 3, none of the Directors, Key Managerial Personnel of the Company and their relatives are in any way concerned or interested, financial or otherwise, in the said resolution.

The brief profile of Mr. Daivik Jalan in terms of the Regulation 36 (3) of the SEBI Listing Regulations, 2015 and the Secretarial Standard on General Meeting (SS-2) issued by the Institute of Company Secretaries of India along with detailed Statement as per the requirement of the provisions of Section II of Part II of Schedule V of the Companies Act, 2013 have been annexed to this Notice as "Annexure A".

However, in the event of inadequacy of profits, during the tenure of Mr. Daivik Jalan, the referred remuneration as set out in this explanatory statement shall be allowed and the same shall in no event exceed the limits approved by way of resolution proposed hereunder.

The Board of Directors recommends the Special Resolution set out at Item Number 3 of the Notice for approval of the Members.

ITEM NUMBER's 4, 5 & 6:

Based on the recommendation of Nomination and Remuneration Committee, the Board of Directors of the Company ("Board") at its meeting held on 27th February, 2026 had appointed Mrs. Pragati Goel (DIN: 10447667), Mr. Giri Raj Parashar (DIN: 10491076) and Mr. Shivam Gupta (DIN: 07690975) as Additional Non-Executive Independent Director of the Company for a first term of three (5) years effective from 27th February, 2026, not liable to retire by rotation, subject to approval of the shareholders of the Company.

Further, in terms of the amended Regulation 17(1C) of the SEBI Listing Regulations, effective from January 01, 2022, a listed entity shall ensure that the approval of shareholders for appointment of a person on the Board of Directors has to be taken either at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier. Accordingly, approval of the shareholders is sought to comply with the SEBI Listing Regulations.

The Company has received from Mrs. Pragati Goel (DIN: 10447667), Mr. Giri Raj Parashar (DIN: 10491076) and Mr. Shivam Gupta (DIN: 07690975);

- (i) consents in writing to act as Directors in Form DIR-2 pursuant to Rule 8 of Companies (Appointment & Qualification of Directors) Rules, 2014,
- (ii) disclosure of interest in Form MBP-1 in terms of Companies (Meetings of Board and its Powers) Rules, 2014.
- (iii) intimation in Form DIR-8 in terms of Companies (Appointment & Qualification of Directors) Rules, 2014, to the effect that they are not disqualified under Section 164(2) of the Act and
- (iv) a declaration to the effect that they meet the criteria of independence as provided in Section 149(6) of the Act and under SEBI Listing Regulations.
- (v) a valid certificate of inclusion in the Independent Director Databank under Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014,

They do not hold any equity shares of the Company. The Company has also received a Notice under Section 160 of the Act from a member proposing candidature of Mrs, Pragati Goel, Mr. Giri Raj Parashar and Mr. Shivam Gupta for the office of Directors of the Company.

The brief profile of Mrs, Pragati Goel (DIN: 10447667), Mr. Giri Raj Parashar (DIN: 10491076) and Mr. Shivam Gupta (DIN: 07690975) in terms of the Regulation 36 (3) of the SEBI Listing Regulations, 2015 and the Secretarial Standard on General Meeting (SS-2) issued by the Institute of Company Secretaries of India along with detailed Statement as per the requirement of the provisions of Section II of Part II of Schedule V of the Companies Act, 2013 have been annexed to this Notice as “Annexure A”.

The Board of Directors recommends the Special Resolution set out at Item Number 4, 5 & 6 of the Notice for approval of the Members.

None of its Director or Key Managerial Personnel and their immediate relatives are concerned or interested, financially or otherwise, except to their shareholding, in the aforesaid resolution.

ITEM NUMBER 7:

The Company is expected to render support for the business requirements of other companies in the group, from time to time. However, owing to certain restrictive provisions contained in the Section 185 of the Companies Act, 2013, the Company was unable to extend financial assistance by way of loan, guarantee or security to other entities in the Deep Group. In the light of amendments notified effective May 7, 2018, inter-alia replacing the provisions Section 185 of Companies Act, 2013, the Company with the approval of members by way of special resolution, would be in a position to provide financial assistance by way of loan to other entities in the group or give guarantee or provide security in respect of loans taken by such entities, for their principal business activities.

The members may note that the Board of Directors of the Company (hereinafter referred to as the Board, which term shall be deemed to include, unless the context otherwise required, any committee of the Board or any director or officer(s) authorised by the Board to exercise the powers conferred on the Board under this resolution) to advance any loan in one or more tranches including any loan represented by a book debt, and/or give any guarantee and/or provide any security in connection with any loan taken/ to be taken by any entity which is a Subsidiary or Associate or Joint Venture or group entity of the Company or any other person in which any of the Directors of the Company is deemed to be interested as specified in the explanation to sub-section 2 of section 185 of the Act (collectively referred to as the “Entities”), upto an aggregate sum of 500 crores (Rupees Five Hundred Crores only) in their absolute discretion deem beneficial and in the interest of the Company, provided that such loans are utilized by the borrowing company for its principal business activities.

The list of Company in which existing Directors are interested and which require loan including any loan represented by a book debt, or give any guarantee or provide any security in connection with any loan taken/to be taken by any entity also includes Subsidiary or Associate or Joint Venture or group entity of the Company (in which any director is deemed to be interested).

Terms and Condition of loan including any loan represented by a book debt, or give any guarantee or provide any security in connection with any loan taken by any entity:

- Tenure: Payable on Demand or as per agreed terms between both parties.
- Rate of Interest: As per Prevailing Market Rate.
- Terms & Conditions: As per agreed terms between both parties.

Hence, in order to enable the company to advance loan to Subsidiaries/ Joint Ventures /associates/ other Companies in which Directors are interested directly or indirectly under section 185 of the Companies Act, 2013 requires approval of members by a Special Resolution.

The Board of Directors recommends the proposed resolutions as set out at Item No. 7 for approval of the shareholders by way of Special resolution.

Pursuant to Section 102 of the Companies Act, 2013, The Board of Directors of the Company do hereby confirm that beside, Mr. Ankit Jalan (DIN: 01835733), Mrs. Prachi Jalan (DIN: 10454972) and Mr. Daivik Jalan (DIN: 10808174) and their relatives, none of its Director or Key Managerial Personnel and their immediate relatives are concerned or interested, financially or otherwise, except to their shareholding, in the aforesaid resolution.

ITEM NUMBER 8:

The provisions of the SEBI Listing Regulations, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

Pursuant to the amended Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2025 w.e.f. 19.12.2025, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or along/through its subsidiary(ies), exceed(s) the threshold limits specified in Regulation 23 (1) read with Schedule XII of Listing Regulations, 2015 and such material related party transactions exceeding the limits, would require prior approval of Shareholders by means of an Ordinary Resolution.

Based on current applicable threshold for determining the related party transactions that require prior Shareholders approval and to facilitate seamless contracting and rendering/availing of product and services between the Company and "related parties", the Company seeks the approval of the shareholders to approve entering into contracts/arrangements within the thresholds and conditions mentioned in the resolution.

Further pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act"), read with The Companies (Meetings of Board and its Powers) Rules, 2014 ("Rules"), the Company is required to obtain consent of the Audit Committee, Board of Directors and also prior approval of the Shareholders by way of Ordinary Resolution, in case certain transactions with related parties exceeds such sum as specified in the said Rules. The aforesaid provisions are not applicable in respect of transactions which are in the ordinary course of business and also on arm's length basis

The Audit Committee and Board of Directors at its meeting on the basis of relevant details provided by the management, as required by the law, at its meeting held on 18th April, 2026, reviewed and approved the said transaction(s), subject to approval of the Members, while noting that such transaction shall be on arms' length basis and in the ordinary course of business of the Company.

Moreover, the estimated value of the transaction(s) with Tandhan Polyplast Limited relating to sale, purchase or supply of any good(s) or material(s), selling or otherwise disposing of, or buying, leasing of property of any kind, availing or rendering of any service(s), appointment of agent for purchase or sale of good(s), material(s), service(s) or property or otherwise disposing of any goods, materials or property or availing or rendering of any services, borrowings/lending of loans and advances, to give premises on rent, to give donation, to give inter corporate deposits, transfer of any resources, services or obligations on such term(s) and condition(s) as the Board of Directors may deem fit or appointment of such related party to any office or place of profit in the Company or any related party transactions for an amount during the financial year 2026-27 are likely to exceed the threshold prescribed under Section 188 of The Companies Act, 2013, read with the rules made there and under Regulation 2 (zc) & 23 of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Indian Accounting Standard (IND AS) 24 and will be considered material and therefore would require the approval of shareholders of the Company by an Ordinary Resolution.

The definition of related party is in pursuance with section 2(76), 2(77) of The Companies Act, 2013 read with rules made thereunder and Regulation 2(zb), 2 (zd) of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Shareholders' approval sought for the Material Related Party Transactions to be entered during FY 2026-27 as given in Item No. 8 shall be valid for a period of 1 (one) year.

The Shareholders may note that as per the provisions of the SEBI Listing Regulations, all related parties (whether such related party is a party to the above-mentioned transactions or not), shall not vote to approve the resolution set out at Item No. 8.

Mr. Ankit Jalan (DIN: 01835733), Mrs. Prachi Jalan (DIN: 10454972) and Mr. Daivik Jalan (DIN: 10808174) and their relatives, none of its Director or Key Managerial Personnel and their immediate relatives are concerned or interested, financially or otherwise, except to their shareholding, in resolution no. 8 of this Notice.

As per the SEBI Listing Regulations, all related parties of the Company, whether a party to the proposed transaction(s) or not, shall abstain from voting on the said resolution. Further In accordance with the Section 188 of the Companies Act, 2013, no members of the company shall vote on such resolutions, to approve any contract or arrangement which may be entered into by the Company, if such member is a related party.

The consent of the Shareholders is sought for passing a Ordinary Resolution as set out at Item No. 8 of this Notice, in relation to the details as stated above and thus the Board of Directors recommends the said Resolution for the approval of the Shareholders of the Company as an Ordinary Resolution.

In terms of SEBI Circular dated June 26, 2025 on Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), which is effective from September 01, 2025, the explanatory statement contained in this Notice provides the required information:

Pursuant to the SEBI Circular dated June 26, 2025, the Minimum Information relating to the proposed related party transaction(s) is provided as under:

S. No.	Particulars of the information	Information provided by the management
A. Details of the related party and transactions with the related party		
A(1)	Basic details of the Related Party Transaction	
1.	Name of the related party	Tandhan Polyplast Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Manufacturers, buyers, sellers, dealers, importers, exporters, contractors, factors, agents and suppliers of profile plastic, polyethylene etc.
A(2)	Relationship and ownership of the related party	
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:	Listed Entity holds 100% stake in Tandhan Polyplast Limited, the Subsidiary company. Nature of Concern: Financial

	a. Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party	NA		
	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).	NA		
	c. Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). <i>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.</i>	NIL		
A(3)	Details of previous transactions with the related party			
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	Year Nature of	Nature of Transaction	Amount
		2025-26	-	-
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.	NA		
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 three financial years	NA		
A(4)	Amount of the proposed transaction(s)			

1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Rs. 500 Crore per transaction proposed for FY 26-27
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
3.	Value of the proposed transactions as a percentage of the listed entity's annual	NA (NIL Turnover)

S. No.	Particulars of the information	Information provided by the management								
	consolidated turnover for the immediately preceding financial year									
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)	NA								
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.	NA (NIL Turnover)								
6.	Financial performance of the related party for the immediately preceding financial year (24-25)	<table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount in lakhs</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td>16540.72</td> </tr> <tr> <td>Net Worth</td> <td>4345.41</td> </tr> <tr> <td>Net Profits</td> <td>1339.68</td> </tr> </tbody> </table>	Particulars	Amount in lakhs	Turnover	16540.72	Net Worth	4345.41	Net Profits	1339.68
Particulars	Amount in lakhs									
Turnover	16540.72									
Net Worth	4345.41									
Net Profits	1339.68									
B(5).	Additional details for proposed transactions relating to any guarantee (excluding performance guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary.									
1.	Rationale for giving guarantee, surety, indemnity or comfort letter	To enhance creditworthiness of the subsidiary and to enable access to loans or better terms (lower interest, higher limits).								
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	(i) commission- NA (ii) contractual provisions- the beneficiary shall repay the guaranteed amount to the guarantor as per the guarantee agreement to be executed between the parties.								

	will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.																					
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.	value of obligations shall be decided as per the guarantee agreement.																				
4.	Latest credit rating of the related party (other than structured obligation rating (SO rating) and credit enhancement rating (CE rating)), if guarantee, surety, indemnity or comfort letter is given in connection with the borrowing by a related party	credit rating - BBB-																				
6.	Details of solvency status and going concern status of the related party during the last three financial years: Subsidiary's status	<table border="1"> <thead> <tr> <th>FY</th> <th>Solvency Indicators</th> <th>Net Worth</th> <th>Debt - Equity Ratio</th> <th>Going Concern Status</th> </tr> </thead> <tbody> <tr> <td>24-25</td> <td>Solvent</td> <td>4345.41</td> <td>1.84</td> <td>Yes</td> </tr> <tr> <td>23-24</td> <td>Solvent</td> <td>2855.73</td> <td>1.51</td> <td>Yes</td> </tr> <tr> <td>22-23</td> <td>Solvent</td> <td>2009.35</td> <td>2.26</td> <td>Yes</td> </tr> </tbody> </table>	FY	Solvency Indicators	Net Worth	Debt - Equity Ratio	Going Concern Status	24-25	Solvent	4345.41	1.84	Yes	23-24	Solvent	2855.73	1.51	Yes	22-23	Solvent	2009.35	2.26	Yes
FY	Solvency Indicators	Net Worth	Debt - Equity Ratio	Going Concern Status																		
24-25	Solvent	4345.41	1.84	Yes																		
23-24	Solvent	2855.73	1.51	Yes																		
22-23	Solvent	2009.35	2.26	Yes																		
	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person.	NA																				
B(6)	Additional details for proposed transactions relating to borrowings by the listed entity from its subsidiary																					
1.	Material covenants of the proposed transaction	As per the loan agreement to be executed between the parties																				
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	As per the loan agreement to be executed between the parties																				
3.	Cost of borrowing (This shall include all costs associated with the borrowing)	As per the loan agreement to be executed between the parties																				
4.	Maturity / due date	As per the loan agreement to be executed between the parties																				
5.	Repayment schedule & terms	As per the loan agreement to be executed between the parties																				
6.	Whether secured or unsecured?	Unsecured																				
7.	If secured, the nature of security & security coverage ratio	NA																				
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	For listed entity principal business activities and day to day transactions																				
9.	Debt to Equity Ratio of the listed entity or	NA																				

	its subsidiary based on last audited financial statements	
	a. Before transaction	
	b. After transaction	
10.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	NA
	a. Before transaction	
	b. After transaction	

ITEM NUMBER 9:

The Board of Directors, in their meeting held on 7th January, 2026, approved the change in the name of the Company in accordance with the provisions of Sections 4, 13, 14, and 15 of the Companies Act, 2013, read with the Companies (Incorporation) Rules, 2014 and the Companies (Management and Administration) Rules, 2014 (collectively, "the Rules"), along with other applicable provisions, if any. This approval was also pursuant to Regulation 45(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), including any statutory modifications or re-enactments thereof. Subsequently, the change in the Company's name was approved by the Registrar of Companies (Central Processing Centre) on 16th February, 2026, and a Certificate of Incorporation reflecting the new name was issued on the same date. However, the Postal Ballot Meeting Notice dated 7th January, 2026, which sought shareholder approval for the name change, included a certificate from a Statutory Auditor/ Practicing Chartered Accountant confirming compliance with the conditions under Regulation 45(1) of the SEBI Listing Regulations, but the certificate did not include specific details. To rectify this clerical error, the Board of Directors, in their meeting held on 18th April, 2026, approved the revised certificate issued by a Practicing Chartered Accountant under Regulation 45(3) of the Listing Regulations, confirming compliance with Regulation 45(1) of the Listing Regulations is enclosed with this Postal Ballot Notice as **Annexure B**.

None of the Directors, Key Managerial Personnel, or their relatives have any financial or other interest in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

The Board of Directors recommends the resolution set out in Item Number 9 of the accompanying notice for approval by the Members as a Special Resolution.

By order of the Board
For Tandhan Industries Limited
(Formerly known as Sanmitra Commercial Limited)

Sd/-
Priti Priya Singh
Company Secretary and Compliance Officer
A54260

Place: Mumbai
Date: 18th April, 2026

Registered Address
13, Prem Niwas 652, Dr. Ambedkar Road,
Khar west, Mumbai,
Maharashtra, India, 400052
CIN: L22209MH1985PLC034963

Annexure A

Name	Ankit Jalan	Prachi Jalan	Daivik Jalan	Pragati Goel	Giri Raj Parashar	Shivam Gupta
DIN	01835733	10454972	10808174	10447667	10491076	07690975
Designation	Chairman & Managing Director	Whole-Time Director	Non-Independent Non-Executive Director	Non-Executive Independent Women Director	Non-Executive Independent Director	Non-Executive Independent Director
Nationality	Indian	Indian	Indian	Indian	Indian	Indian
Age	37	35	19	34	40	29
Qualification & Experience/ Expertise in specific Functional area	Mr. Ankit Jalan holds a Bachelor's degree in commerce (Accounting and Finance) from St. Xavier's College (Autonomous) affiliated with the University of Calcutta. He possesses more than 12 years of industry expertise, including expertise in areas such as strategic procurement, production, planning, sales and marketing, customer centric solution for sustainable growth, market leadership in manufacturing sector. His key competencies include: Team leadership, Business development, Budgeting & Forecasting, Financial Management	Mrs. Prachi Jalan holds a Chartered Accountant degree from ICAI and a Bachelor's degree in commerce (Accounting and Finance) from St. Xavier's College (Autonomous) affiliated with the University of Calcutta. She possesses more than 9 years of industry expertise, including expertise in areas such as production, marketing and domestic sales strategy, customer centric solution for sustainable growth, market leadership in manufacturing sector. Her key competencies include: Proficiency in SAP B1 software business,	Mr. Daivik Jalan holds a Bachelor's degree in commerce (Accounting and Finance) from St. Xavier's College (Autonomous) affiliated with the University of Calcutta. He possesses more than 1 year of industry expertise, including expertise in areas such as operational facets, finance health, administrative efficiency and networking. His key competencies include: Strategic planning, Budgeting, Decision making	Mrs. Pragati Goel holds an MBA degree in Marketing from IMT Hyderabad and also a Bachelor's degree in commerce (Accounting and Finance) from J. D. Birla Institute (Affiliated to Jadavpur University). She possesses more than 8 year of industry expertise, including expertise in areas such as Strategic Leadership in Procurement, Production Planning, Sales & Marketing. Her key competencies include: Creating sales plans and processes,	Mr. Giri Raj Parashar holds a Master degree in Physiotherapy from Hemwati Nandan Bahuguna Garhwal University-2012. He possesses more than 12 year of experience in preventing bone disease, spine and nervous problems. He has contributed significantly in areas such as: Healthcare governance and regulatory compliance, Risk management and ethical practices, Strategic planning in healthcare delivery, Public health initiatives and patient safety systems. He also	Mr. Shivam Gupta holds a degree of Masters in Management from London Business School. He possesses 11 years of vast experience in managing business projects, is also a Director of many companies including Techflow (India & UAE) and brings deep expertise in strategic leadership, corporate governance, financial oversight, and risk management. His key competencies include: Business transformation, regulatory compliance, sustainable

		Production planning, Forecasting, Financial Management		Strong Leadership, Deal Strategy, Creating sales plans and processes, Time management , Production Planning Budgeting	possesses strong analytical skills, domain expertise in healthcare, high integrity, and sound judgment, which will add significant value to the Company's governance framework and risk oversight mechanisms	growth initiatives. ensuring transparency , accountability, and protection of stakeholders ' interests
Terms and conditions of appointment / re-appointment	As mentioned in the explanatory statement	As mentioned in the explanatory statement	As mentioned in the explanatory statement	As mentioned in the explanatory statement	As mentioned in the explanatory statement	As mentioned in the explanatory statement
Details of Remuneration Sought to be paid	As mentioned in the explanatory statement	As mentioned in the explanatory statement	As mentioned in the explanatory statement	As mentioned in the explanatory statement	As mentioned in the explanatory statement	As mentioned in the explanatory statement
Last Remuneration Drawn	Nil	Nil	Nil	Nil	Nil	Nil
Date of First Appointment on the Board	27.02.2026	27.02.2026	27.02.2026	27.02.2026	27.02.2026	27.02.2026
Shareholding in the Company	13286582 Equity Shares	614500 Equity Shares	1500000 Equity Shares	Nil	Nil	Nil
Relationship with other Directors/ Managers and Key Managerial Personnel	Mrs. Prachi Jalan is a sister in law and Mr. Daivik Jalan is a nephew of Mr. Ankit Jalan	Mr. Ankit Jalan is a brother in law and Mr. Daivik Jalan is a nephew of Mrs. Prachi Jalan	Mr. Daivik Jalan is a nephew of both Mr. Ankit Jalan and Mrs. Prachi Jalan	None	None	None
No. of Board meetings attended during financial year 2026-2027.	1 (One)	1 (One)	1 (One)	1 (One)	1 (One)	1 (One)
Other Directorship	Tandhan Biochemicals Private Limited, Tandhan Fashion Private Limited, Tandhan Fashion	Tandhan Polyplast Limited	Tandhan India Private Limited, Tandhan Exim Private Limited,	Tandhan Polyplast Limited	Tandhan Polyplast Limited	Lithium Indmak Limited, Trancemarine And Confreight

	House Private Limited, Tandhan Exim Private Limited, Tandhan Polyplast Limited, Scorn Trade Link LLP, Ersa Pharma Traders LLP, Maa Tarini Dealtrade LLP		Tandhan Polyplast Limited			Logistics Private Limited, Bemith Merchants Private Limited, Techflow Refurb Private Limited, Sumash Developers Private Limited, Venules Trading Private Limited, Sanay Mineral & Mining Private Limited, Daniry Traders Private Limited, BBA Construction LLP, Swarnim Vyapaar LLP, Dum Dum Enclave LLP, Bemith Merchants LLP, Bhumiratna Minerals LLP
Chairman/ Member of the Committee of the Board of Directors of the other Company	Tandhan Polyplast Limited Member- Audit Committee, Stakeholder Relationship Committee Chairman- CSR Committee	Tandhan Polyplast Limited Member- CSR Committee	None	Tandhan Polyplast Limited Chairman- Audit Committee, Stakeholder Relationship Committee, Nomination and Remuneration Committee Member-	Tandhan Polyplast Limited Member- Audit Committee, Stakeholder Relationship Committee, Nomination and Remuneration Committee	None

				CSR Committee		
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Laxmikant Kabra & Co LLP

CHARTERED ACCOUNTANTS

CERTIFICATE

To,

The Board of Directors

Sanmitra Commercial Limited

Registered Office: 13, Prem Niwas 652,
Dr. Ambedkar Road, Khar West,
Mumbai, Maharashtra, India – 400052

Subject: Certificate under Regulation 45 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Bifurcation of Total Assets in respect of investment in new activity/project.

This Certificate is issued as a supplement to, our earlier Certificate dated **30th March 2026** bearing UDIN **26193348SOTOXF9470**, with reference to the application made by **Sanmitra Commercial Limited** (“the Company”) for approval regarding change of name of the Company from “Sanmitra Commercial Limited” to “**Tandhan Industries Limited**”.

We have examined the relevant records of the Company, and the information and explanations provided by the management in connection with the proposed change of name of the Company to Tandhan Industries Limited.

Based on our examination of the records and according to the information and explanations given to us, and pursuant to the requirements of Regulation 45 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we do hereby confirm as under:

Regulation 45(1)(a) – a time period of at least one year has elapsed from the last name change:

The Company has not changed its name in the last one year. Accordingly, the condition prescribed under Regulation 45(1)(a) is duly complied with.

Regulation 45(1)(b) – at least fifty percent of the total revenue in the preceding one-year period has been accounted for by the new activity suggested by the new name:

The Company is in the process of transitioning into a new line of business, which is different from its existing business activities. Accordingly, the revenue generated during the preceding one-year period does not reflect the proposed new business activity, and therefore, the condition prescribed under Regulation 45(1)(b) is not applicable in the present case.

OR

Regulation 45(1)(c) – the amount invested in the new activity/project is at least fifty percent of the assets of the listed entity:

The Company has invested in a new activity/ project, namely Tandhan Polyplast Limited (a wholly owned subsidiary of the Company), and the amount so invested is more than fifty percent of the total assets of the Company.

Laxmikant Kabra & Co LLP

CHARTERED ACCOUNTANTS

The bifurcation of the total assets as per unaudited balance sheet of the Company as on 31st December 2025, evidencing compliance with Regulation 45(1)(c), is set out below:

Particulars	Amount (INR)
Non-Current Assets	
Tangible Assets at WDV as on 1st April 2025	20,340.00
Investment in listed shares (net of provision for dimunition)	10,60,306.77
Investment in Unlisted Company	
- By way of share swap	44,61,26,985.00
- By way of Cash (Investment and funds for new activity/ project of the Company)	72,15,00,000.00
Long Term Loans & Advances	58,65,352.00
Current Assets	
Inventories	4,00,010.00
Cash & Cash Equivalentents	90,21,407.00
Advance to Suppliers	18,35,604.00
Other Current Assets	1,98,201.00
Total Assets (A)	1,18,60,28,205.77
Investment and funds for new activity/project of the Company (B)	72,15,00,000.00
Investment in new activity/project as a percentage of Total Assets (B/A)	60.83%

Note: Balances with GST authority amounting to INR 7,91,710.00 and Balances with Income Tax authority amounting to INR 36,000.00 is not considered for above working.

From the above, it is evident that the amount invested by the Company in the new activity/project (i.e. Tandhan Polyplast Limited – Wholly Owned Subsidiary) is INR 72,15,00,000/-, which constitutes 60.83% of the total assets of the listed entity, being more than fifty percent of the assets of the Company.

Accordingly, the condition prescribed under Regulation 45(1)(c) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is duly complied with.

This Certificate is issued at the request of the Company for the purpose of submission to BSE Limited in connection with the application for change of name of the Company and shall not be used for any other purpose without our prior written consent.

For Laxmikant Kabra and Co LLP

Chartered Accountants

FRN: 117183W/W100736



CA Siddhant Kabra

Partner

M. No.: 193348



Date: 18-04-2026

Place: Thane

UDIN: 26193348DBCAGD8560