

TANDHAN INDUSTRIES LIMITED

Formerly known as Sanmitra Commercial Limited

CIN L22209MH1985PLC034963

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

Email Id: sanmitracommercial@ymail.com | www.sanmitracommercial.com | Tel.: 022-22821087

Date: 28th April, 2026

To,
The Chief General Manager Listing Operation,
BSE Limited,
P. J. Towers, Dalal Street,
Mumbai – 400 001.

Ref: Scrip Code: 512062, ISIN: INE896J01014

Dear Sir / Madam,

Subject: Non-Applicability of Regulations 27(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Please find the certificate(s) regarding Disclosure of non-applicability under regulation 27(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter/year ended on 31st March, 2026:

1. Certificate from the Company Secretary and Compliance Officer of the company for non-applicability of Corporate Governance.
2. Certificate from a Practicing Company Secretary to the Stock Exchange certifying non-applicability of Corporate Governance at the beginning of every financial year as per Master Circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023.

Kindly acknowledge the receipt, and please take the same on record.

For Tandhan Industries Limited
Formerly known as Sanmitra Commercial Limited

Priti Priya Singh
Company Secretary and Compliance Officer
A54260

Encl:

TANDHAN INDUSTRIES LIMITED

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Certificate on Non-Applicability of Corporate Governance Requirements

As per Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, the compliances with the Corporate Governance provisions as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 26A, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V shall not apply, in respect of -

The listed entity having paid-up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty-five crore, as on the last day of the previous financial year.

Please note that the paid-up equity share capital and net worth of the Company as per the audited financial statements for the financial year ended 31st March, 2025 is given below:

Sr No.	Particulars	Amount (Rs. in Lakh)
1.	Paid-up Share Capital: 1100000 Ordinary Equity Shares of Rs. 10/- each fully paid-up	110.00
2.	Other Equity	45.92
3.	Net-Worth as per the Audited Financial Statement as at 31st March, 2025 [1+2]	155.92

Accordingly, the Company is not required to submit the Quarterly Corporate Governance Report under Regulation 27(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is for your information and record.

Thanking you.

For Tandhan Industries Limited
Formerly known as Sanmitra Commercial Limited

Priti Priya Singh
Company Secretary and Compliance Officer
A54260

Date: 28th April, 2026

**Certificate for Non-Applicability of Corporate Governance Report for Quarter ended 31st March, 2026
as per Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.**

[Regulation 15 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015]

“I, Mr. Vivek Dadriwal, Company Secretary in Whole-Time Practice, having Membership No. 44485 and Certificate of Practice No. 26203, hereby certify that the net worth of Tandhan Industries Limited (Formerly Sanmitra Commercial Limited) bearing CIN: L22209MH1985PLC034963, the name of which has been changed to Tandhan Industries Limited pursuant to approval of the Registrar of Companies, and pending updation with BSE Limited, having its registered office at 13, Prem Niwas 652, Dr. Ambedkar Road, Khar West, Mumbai, Maharashtra, India - 400052, as per the audited financial statements as at March 31, 2026, is as under:”

Sr. No.	Particular	Amount (₹ in Lakhs)		
		FY 2022-2023	FY 2023-2024	FY 2024-2025
1.	Paid-up Share Capital: 1100000 Ordinary Equity Shares of Rs. 10/- each fully paid-up	110.00	110.00	110.00
2.	Other Equity	(3.81)	20.82	45.92
3.	Net-Worth as per the Audited Financial Statement as at 31st March, 2023/2024/2025 [1+2]	106.19	130.82	155.92

As per Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, the compliances with the Corporate Governance provisions as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 26A, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V shall not apply, in respect of –

The listed entity having paid-up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty-five crore, as on the last day of the previous financial year.

Please note that the Paid-up Equity Capital and Net worth as on 31st March, 2025 are below the prescribed limits as mentioned in above mentioned clauses of listing regulations for applicability of compliance of provisions of Corporate Governance. Therefore, as the Company falls in the ambit of aforesaid exemption, hence compliance with the Corporate Governance provisions specified in aforesaid Regulations shall not applicable to the Company.

I have certified above on the basis of information and explanations given to us and to the best of our knowledge and belief and on the basis of audited financial statement of the company for the year ended on 31st March, 2025.

Note: As per Section II-B of SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, the paid up equity capital and net worth of the Company for the previous three financial years has been mentioned above.

Note: The name of the Company has been changed from Sanmitra Commercial Limited to Tandhan Industries Limited pursuant to approval of the Registrar of Companies. The same is yet to be updated on the records of BSE Limited as on the date of this certificate.

Place: Kolkata

Date: 27.04.2026

UDIN: A044485H000209430

**FOR
CS VIVEK DADRIWAL**

CS VIVEK DADRIWAL

ACS

M. No A44485

COP- 26203