

# SANMITRA COMMERCIAL LIMITED

CIN L22209MH1985PLC034963

Registered Address 13, Prem Niwas 652, Dr. Ambedkar Road, Khar west, Mumbai, Maharashtra, India, 400052  
Email Id: sanmitracommercial@gmail.com | www.sanmitracommercial.com | Tel.: 022-22821087

Date: 14<sup>th</sup> February 2026

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

Ref: Scrip Code: 512062

Dear Sir / Madam,

Subject: Outcome of Board Meeting held on 14<sup>th</sup> February 2026.

Pursuant to Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”), we hereby inform you that the Meeting of the Board of Directors of the Company was held on Saturday, 14th February 2026 at the registered office of the Company.

The Board of Directors, inter alia, has:

1. Considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended 31st December 2025, along with the Limited Review Report issued by the Statutory Auditors thereon.
2. Took note of the Limited Review Report submitted by the Statutory Auditors of the Company on the aforesaid financial results.

The copy of the Unaudited Standalone and Consolidated Financial Results along with the Limited Review Report are enclosed herewith.

The meeting commenced at 1 p.m. and concluded at 3 p.m.

Further, pursuant to the provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Trading Window for dealing in the securities of the Company shall reopen after 48 hours from the declaration of the said financial results.

Kindly take the same on record.

For Sanmitra Commercial Limited



Mr. Jenil Hitesh Chheda  
DIN: 11249310  
Executive Director

**Sanmitra Commercial Limited**  
{CIN : L22209MH1985PLC034963}

**Statement of Standalone and Consolidated Profit and Loss for the Quarter and Nine Months Ended 31st December 2025**

(Amount in Lakhs)

Sr. No.	Particulars	STANDALONE						CONSOLIDATED
		Quarter ended			Nine Months ended		Year ended	Quarter ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025	31.12.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)
1	Revenue from operations	-	-	-	-	-	-	5,111.68
	Other income	1.03	12.72	3.44	15.54	15.39	61.03	128.58
	<b>Total revenue</b>	<b>1.03</b>	<b>12.72</b>	<b>3.44</b>	<b>15.54</b>	<b>15.39</b>	<b>61.03</b>	<b>5,240.26</b>
2	<b>Expenses</b>							
	Cost of material consumed	-	-	-	-	-	-	2,330.28
	Purchases of Stock in Trade	-	-	-	4.00	-	-	881.34
	Changes in Inventories of finished goods, Work in progress, And Stock in Trade	-	-	-	(4.00)	-	-	333.65
	Employee benefits expense	3.97	2.76	2.33	7.97	5.76	7.88	213.37
	Finance Cost	-	-	-	-	-	-	212.49
	Depreciation and amortization expense	-	-	0.01	-	0.03	0.04	77.27
	Other expenses	1.81	8.87	2.58	13.44	4.59	10.34	602.16
	<b>Total expenses</b>	<b>5.78</b>	<b>11.63</b>	<b>4.93</b>	<b>21.41</b>	<b>10.39</b>	<b>18.26</b>	<b>4,650.56</b>
3	<b>Profit/(Loss) from ordinary activities before tax</b>	<b>(4.75)</b>	<b>1.09</b>	<b>(1.49)</b>	<b>(5.86)</b>	<b>5.01</b>	<b>42.76</b>	<b>589.70</b>
4	<b>Tax expense:</b>							
	(1) Current tax	0.04	-	-	0.04	-	(5.93)	152.37
	(2) Deferred Tax	-	-	-	-	0.00	0.00	-
5	<b>Profit/(Loss) from ordinary activities after tax</b>	<b>(4.71)</b>	<b>1.09</b>	<b>(1.49)</b>	<b>(5.82)</b>	<b>5.01</b>	<b>36.84</b>	<b>437.33</b>
6	<b>Other Comprehensive Income (OCI)</b>							
	<u>Item that will not be reclassified to profit or loss</u>							
	Gain/(Loss) on recognised on fair valuation of Financial Assets	(11.60)	2.47	24.87	(8.93)	58.38	(15.86)	(11.60)
	Income tax relating to these items	3.01	(0.59)	(6.47)	2.32	(15.18)	4.12	3.01
	<b>Total Other Comprehensive Income (OCI)</b>	<b>(8.59)</b>	<b>1.88</b>	<b>18.41</b>	<b>(6.61)</b>	<b>43.20</b>	<b>(11.74)</b>	<b>(8.59)</b>
	<b>Profit/(Loss) for the Period</b>	<b>(13.30)</b>	<b>2.97</b>	<b>16.91</b>	<b>(12.43)</b>	<b>48.21</b>	<b>25.10</b>	<b>428.74</b>
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	5,270.69	110.00	110.00	5,270.69	110.00	110.00	5,270.69
6	<b>Earning Per Share (EPS) (Not annualised)</b>							
	(1) Basic	(0.01)	0.10	(0.14)	(0.01)	0.46	3.35	0.83
	(2) Diluted	(0.01)	0.10	(0.14)	(0.01)	0.46	3.35	0.83

**Notes:**

- The above unaudited Standalone and Consolidated financial results were reviewed by the audit committee and approved by the Board of Directors of the company at their Meeting held on 14.02.2025. The Statutory auditor have expressed an unmodified opinion. The review report has been filled with stock exchange and is available on the company's website.
- The Financial results have been prepared in accordance with Ind As notified under the companies (Accounting Standards) Rule 2015.
- During the quarter, the company successfully acquired 100% of share capital of Tandhan Polyplast Limited by consideration other than cash (i.e., swap of shares) vide Share Purchase and Share Subscription Agreement. As a result, consolidated financial results have been prepared and presented for the current quarter. Since this is the first period in which consolidated financial statements are being reported, comparative figures for prior periods are not available.
- The company has no separate reportable segment therefore in the context of Ind AS 108, disclosure of segment information is not applicable.
- Previous quarter figures have been regrouped /reclassified wherever necessary, to make them comparable.

**For Sanmitra Commercial Limited**

*Jenil Chheda*

**Jenil Hitesh Chheda**

**Executive Director**

**DIN 11249310**

**Place: Mumbai**

**Date: 14-02-2026**



## **Independent Auditor's Review Report on Standalone Unaudited Financial Results Quarter and Nine Months ended 31<sup>st</sup> December 2025 of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

### **To the Board of Directors**

#### **SANMITRA COMMERCIAL LIMITED**

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **SANMITRA COMMERCIAL LIMITED** (The Company') for the Quarter and Nine Months ended 31<sup>st</sup> December 2025 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

#### **4. Emphasis of Matter**

We draw attention to the outstanding trade payables and receivables related to the company's discontinued business from FY 2018-19, which remain unsettled. The recoverability of these amounts is uncertain and subject to management's determination. Furthermore, the company has extended loans and advances to various parties, which are still outstanding as of the report date. However, due to the lack of confirmation, we are unable to express an opinion on the nature and recoverability of these loans and advances.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial result prepared in accordance with applicable Principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Laxmikant Kabra & Co LLP**

Chartered Accountants

**Firm Reg. No.: 117183W/ W100736**



**CA Siddhant Kabra**

Partner

**Membership No.: 193348**



**Place: Thane**

**Date: 14<sup>th</sup> February 2026**

**UDIN: 26193348HDQEHU6975**

**Independent Auditor's Review Report on Consolidated Unaudited Financial Results for Quarter and Nine Months ended 31<sup>st</sup> December 2025 of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).**

**To the Board of Directors**

**SANMITRA COMMERCIAL LIMITED**

1. We have reviewed the accompanying statement of unaudited consolidated financial results (the Statement') of SANMITRA COMMERCIAL LIMITED (the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') for the quarter and Nine Months ended 31<sup>st</sup> December 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. The statement includes the results of following entity:

Parent	
1	Sanmitra Commercial Limited
Subsidiary	
2	Tandhan Polyplast Limited

4. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of people responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial result prepared in accordance with applicable Principles laid down

in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement

#### 6. Emphasis of Matter

We draw attention to the outstanding trade payables and receivables related to the company's discontinued business from FY 2018-19, which remain unsettled. The recoverability of these amounts is uncertain and subject to management's determination. Furthermore, the company has extended loans and advances to various parties, which are still outstanding as of the report date. However, due to the lack of confirmation, we are unable to express an opinion on the nature and recoverability of these loans and advances.

7. We did not review the interim financial results of subsidiary company included in the Statement whose interim financial information reflects total revenues of INR 5,239.23 lakhs and net profit after tax of INR 442.12 lakhs for the period ended 31<sup>st</sup> December 2025 as considered in the Statement. These interim financial results have been reviewed by other auditors and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of associate is based solely on the reports of the other auditors and the procedures performed by us as stated above

Our conclusion on the Statement is not modified in respect of the above matter.

#### For Laxmikant Kabra & Co LLP

Chartered Accountants

Firm Reg. No.: 117183W/ W100736



CA Siddhant Kabra

Partner

Membership No.: 193348

UDIN: 26193348JRFVLA8157



Place: Thane

Date: 14<sup>th</sup> February 2026