

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@gmail.com | www.sanmitracommercial.com | Tel.: 022-22821087

Date: 29th May 2026

To,

The Chief General Manager Listing Operation,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai – 400 001

Scrip Code: 512062, ISIN: INE896J01014

Subject: Annual Secretarial Compliance Report for the financial year ended 31st March, 2026.

Ref: Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026

Dear Sir / Madam,

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026, please find enclosed herewith the Annual Secretarial Compliance Report of Tandhan Industries Limited (Formerly known as Sanmitra Commercial Limited) ("The Company ") for the financial year ended March 31, 2026, issued by M/s. Nuren Lodaya & Associates (Certificate of Practice No. 24248, Membership No. A60128), Practicing Company Secretary, peer reviewed firm (PR No. 5666/2024).

The aforesaid report is also being hosted on the website of the Company at www.sanmitracommercial.com. We request you to kindly take the aforesaid information on record and disseminate the same on your respective websites.

Thanking you,

For Tandhan Industries Limited
(Formerly known as Sanmitra Commercial Limited)

Priti Priya Singh
(Company Secretary & Compliance Officer)
Mem. No.: A54260

Encl: As above



NUREN LODAYA & ASSOCIATES

COMPANY SECRETARY

(Peer Reviewed Firm)

Registered Address: B 403, Pranav Commercial Plaza,
MG Road, West, Mumbai 400080

Phone Number: 7021113226

Email: csnuren@gmail.com

Secretarial Compliance Report of Tandhan Industries Limited (Formerly known as Sanmitra Commercial Limited) for the financial year ended 31st March, 2026.

I have examined:

- (a) all the documents and records made available to us and explanation provided by Tandhan Industries Limited (Formerly known as Sanmitra Commercial Limited) ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the Stock Exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this Report for the financial year ended 31st March, 2026 ("Review Period") in respect of compliance with the provisions of :
 - (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the regulations, circulars, guidelines issued thereunder; and
 - (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the regulations, circulars, guidelines issued thereunder by the SEBI;

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- (a) Securities and Exchange Board of India (LODR) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not applicable during the Review Period)
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable during the Review Period)



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- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (Not applicable during the Review Period)
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Listed Entity during the Review Period)
- (i) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with clients.
- (j) Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009; and
- (k) Securities and Exchange Board of India (Depositories and Participant) Regulations, 2018;
- (l) other regulations as applicable.

and circulars/ guidelines issued thereunder and based on the above examination, I hereby report that, during the Review Period and based on the above examination, I hereby report that, during the Review Period:

- (A) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:



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Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary (PCS)	Management Response	Remarks
1	Structured Digital Database (SDD) created beyond due date in FY 2025-26 under Regulation 3(5) of SEBI (Prohibition of Insider Trading) Regulations, 2015	Regulation 3(5) of SEBI (Prohibition of Insider Trading) Regulations, 2015	Non-compliance with the requirement of creating and maintaining Structured Digital Database within the prescribed timeline.	-	-	The Structured Digital Database (SDD) was not created or created beyond the due date as prescribed under Regulation 3(5) of SEBI (Prohibition of Insider Trading) Regulations, 2015 in the Software during FY 2025-26.	-	The Company created the Structured Digital Database (SDD) entry in the Software beyond the prescribed due date during FY 2025-26.	The Company has now ensured compliance and the SDD is being maintained as per the prescribed requirements.	
2	Delay in submission of Financial Results for the quarter ended 30th June, 2025 under Regulation 33 of SEBI (LODR) Regulations, 2015	Regulation 33 of SEBI (LODR) Regulations, 2015	Non-compliance with the prescribed timeline for submission of Financial Results for the quarter ended 30th June, 2025. The due date for submission was 15th August, 2025; however, the Company declared the Financial Results on 5th September, 2025, resulting in a delay of 19 days.	BSE Limited	Fine	Violation of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Delay in submission of Financial Results for the quarter ended 30th June, 2025. The due date was 15th August, 2025; however, the Company declared the Financial Results on 5th September, 2025, with a delay of 19 days. Fine of INR 95,000/- (exclusive of GST) imposed by BSE Limited.	INR 95,000/-	The Company has received a fine of INR 95,000/- (exclusive of GST) from BSE Limited for delay in submission of Financial Results for the quarter ended 30th June, 2025. The due date was 15th August, 2025; however, the Company declared the results on 5th September, 2025, with a delay of 19 days.	The Management confirms that the violation was inadvertent and not deliberate. The Company has paid the fine imposed by BSE Limited. The Management has since put in place a robust compliance mechanism to ensure timely adherence to all regulatory requirements and to prevent recurrence of such violations in the future.	Fine paid
3	Delay in submission of Annual Report for the financial year ended	Regulation 34 of SEBI (LODR)	Non-compliance with the prescribed	BSE Limited	Fine	Violation of Regulation 34 of SEBI (Listing Obligations and Disclosure	INR 12,000/-	The Company has received a fine of INR 12,000/- (exclusive of GST) from	The Management confirms that the violation was inadvertent and not	Fine paid



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<i>Sr. No.</i>	<i>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</i>	<i>Regulation/ Circular No.</i>	<i>Deviations</i>	<i>Action Taken by</i>	<i>Type of Action</i>	<i>Details of Violation</i>	<i>Fine Amount</i>	<i>Observations/ Remarks of the Practicing Company Secretary (PCS)</i>	<i>Management Response</i>	<i>Remarks</i>
	31st March, 2025 under Regulation 34 of SEBI (LODR) Regulations, 2015	Regulations, 2015	timeline for submission of Annual Report for the financial year ended 31st March, 2025. The Annual Report was required to be submitted by 2nd September, 2025; however, it was published on the Stock Exchange on 8th September, 2025, with a delay of 6 days.			Requirements) Regulations, 2015 – Delay in submission of Annual Report for the financial year ended 31st March, 2025. The Annual Report was required to be submitted by 2nd September, 2025; however, it was published on the Stock Exchange on 8th September, 2025, with a delay of 6 days. Fine of INR 12,000/- (exclusive of GST) imposed by BSE Limited.		BSE Limited for delay in submission of Annual Report for the financial year ended 31st March, 2025. The Annual Report was required to be submitted by 2nd September, 2025; however, it was published on the Stock Exchange on 8th September, 2025, with a delay of 6 days.	deliberate. The Company has paid the fine imposed by BSE Limited. The Management has since put in place a robust compliance mechanism to ensure timely adherence to all regulatory requirements and to prevent recurrence of such violations in the future.	
4	Submission of Monitoring Agency Report to the Stock Exchange on a quarterly basis in respect of utilisation of issue proceeds.	Regulation 32(6) of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015	Monitoring Agency Report for the quarter ended 31st March, 2025 (Q3 FY 2025-26) has not been submitted to the Stock Exchange within the stipulated timeline	-		The Company was required to submit the Monitoring Agency Report for Q3 FY 2025-26 to the Stock Exchange pursuant to Regulation 32(6) of the SEBI LODR Regulations, 2015. As on the date of this report, the said Monitoring Agency Report has not been submitted, resulting in a procedural non-compliance.		The Practicing Company Secretary has observed that the Company has not complied with the requirement of submission of the Monitoring Agency Report for Q3 FY 2025-26 as required under Regulation 32(6) of the SEBI LODR Regulations, 2015. The Company is advised to submit the same at the	The Company is in the process of obtaining the Monitoring Agency Report and shall submit the same to the Stock Exchange at the earliest	



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<i>Sr. No.</i>	<i>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</i>	<i>Regulation/ Circular No.</i>	<i>Deviations</i>	<i>Action Taken by</i>	<i>Type of Action</i>	<i>Details of Violation</i>	<i>Fine Amount</i>	<i>Observations/ Remarks of the Practicing Company Secretary (PCS)</i>	<i>Management Response</i>	<i>Remarks</i>
								earliest to avoid any penal action by SEBI / Stock Exchange		

(B) The listed entity has taken the following actions to comply with the observations made in previous reports:

<i>Sr. No.</i>	<i>Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports</i>	<i>Observations made in the Secretarial Compliance report for the year ended 2025</i>	<i>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</i>	<i>Details of violation / Deviations and actions taken/ penalty imposed, if any, on the listed entity</i>	<i>Remedial actions, if any, taken by the listed entity</i>	<i>Comments of the PCS on the actions taken by the listed entity</i>
1.	NIL	NIL	NIL	NIL	NIL	NIL

I hereby report that, during the review period the compliance status of the listed entity with the following requirements:

<i>Sr. No</i>	<i>Particulars</i>	<i>Compliance Status (Yes/ No/ NA)</i>	<i>Observations/ Remarks by PCS*</i>
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	
2.	Adoption and timely updation of the Policies: All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/ circulars/guidelines issued by SEBI.	Yes	
3.	Maintenance and disclosures on Website: The listed entity is maintaining a functional website. Timely dissemination of the documents/ information under a separate section on the website. Web-links provided in annual	Yes	



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<i>Sr. No</i>	<i>Particulars</i>	<i>Compliance Status (Yes/ No/ NA)</i>	<i>Observations/ Remarks by PCS*</i>
	corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/section of the website.		
4.	Disqualification of Director(s): None of the director(s) of the listed entity is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	
5.	Details related to subsidiaries of listed entities have been examined w.r.t.: Identification of material subsidiary companies. Disclosure requirement of material as well as other subsidiaries.	Yes	
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per policy of preservation of documents and archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the board, independent directors and the committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	
8.	Related Party Transactions: The listed entity has obtained prior approval of audit committee for all related party transactions; In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the audit committee.	Yes	
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	No	Non-compliance with the requirement of creating and maintaining Structured Digital Database within the prescribed timeline.
11.	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder (or) The actions	Yes	



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<i>Sr. No</i>	<i>Particulars</i>	<i>Compliance Status (Yes/ No/ NA)</i>	<i>Observations/ Remarks by PCS*</i>
	taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.		
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	Yes	
13.	Additional Non-compliances, if any: No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above.	Yes	Nothing except mentioned above

We further, report that the listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations. However, it is noted that the Structured Digital Database (SDD) was created beyond the prescribed due date in the Software during FY 2025-26 as per Regulation 3(5) of SEBI (Prohibition of Insider Trading) Regulations, 2015.

Assumptions & limitation of scope and review:

- Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
- Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
- I have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
- This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.



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Registered Address: B 403, Pranav Commercial Plaza,
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Signature:

Date: 29/05/2026

Name of the PCS: Nuren Lodaya

Place: Mumbai

ACS/ FCS No.: 60128

CP No.: 24248

UDIN: A060128H000530213

PR No. 5666/2024

FR No. S2021MH811800