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
Corp Office: Mouza Kashyabpur, J. L. No. 15, Kulgachia, Uluberia, Howrah-711303, West Bengal, India
Email Id: sanmitracommercial@ymail.com | www.sanmitracommercial.com | Tel.: 022-22821087. 033-26210016/17

Date: 14th August, 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: Outcome of Board Meeting of the Company held on 14th August, 2026

Ref: Regulation 30, 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir / Madam,

In furtherance to our intimation dated 10th August, 2026, and pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that Board of Directors of Tandhan Industries Limited (Formerly known as Sanmitra Commercial Limited) ("The Company "), at their meeting held today i.e. Friday, 14th August, 2026, has inter-alia, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended 30th June, 2026.

In this regard, pursuant to Regulation 33 of the Listing Regulations, we are enclosing herewith the Unaudited Standalone and consolidated Financial Results of the Company for the quarter ended 30th June, 2026, along with the Limited Review Reports, issued by the Statutory Auditors of the Company – as **Annexure - A**.

The aforesaid results is annexed herewith for making the same available on the website of the Stock Exchange. The results are also available on the Company's website at www.sanmitracommercial.com.

The meeting was commenced on Friday, 14th August, 2026 at Mouza Kashyabpur, J. L. No. 15, Kulgachia, Uluberia, Howrah-711303, West Bengal, at 4.30 P.M and was concluded at 5.00 P.M.

This is for your kind information and record.

Thanking you,

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

Priti Priya Singh
Digitally signed by Priti Priya Singh
Date: 2026.08.14 18:13:33 +05'30'

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

Laxmikant Kabra & Co LLP
CHARTERED ACCOUNTANTS

Address: Unit No. 604, 6th Floor, Centrum IT Park, S. G. Barve Road, Near Mulund Check Naka, Wagle Estate, Thane (W) 400 604

Phone: +91 93201 71272
Email: lkk@laxmikantkabra.com
Website: www.laxmikantkabra.com

Independent Auditor's Review Report on Standalone Unaudited Financial Results Quarter ended 30th June 2026 of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors
TANDHAN INDUSTRIES LIMITED

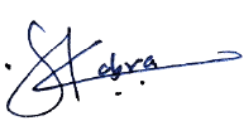
1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **TANDHAN INDUSTRIES LIMITED** (The Company') for the Quarter ended 30th June 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations 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. 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 and Co LLP
Chartered Accountants
FRN: 117183W/W100736



CA Siddhant Kabra
Partner
M. No.: 193348

Date: 14th August 2026
Place: Thane

UDIN: 26193348LSAUXT2374

TANDHAN INDUSTRIES LIMITED

Formerly known as Sanmitra Commercial Limited

CIN L22209MH1985PLC034963

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Email Id: sanmitracommercial@ymail.com | www.sanmitracommercial.com | Tel.: 022-22821087, 033-26210016/17

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(₹ in Lakhs)

Sr. No.	Particulars	Quarter ended			Year ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations	-	-	-	-
	Other income	1.71	(1.77)	1.80	13.77
	Total revenue	**1.71**	**(1.77)**	**1.80**	**13.77**
2	**Expenses**				
	Cost of material consumed				
	Purchases of Stock in Trade	-	-	4.00	4.00
	Changes in Inventories of finished goods, Work in progress, And Stock in Trade	-	4.00	(4.00)	-
	Employee benefits expense	0.60	2.84	1.24	10.81
	Finance Cost				
	Depreciation and amortization expense	-	-	-	-
	Other expenses	1.43	4.78	2.76	18.22
	Total expenses	**2.03**	**11.63**	**4.00**	**33.03**
	Profit / (Loss) from ordinary activities before tax	**(0.32)**	**(13.40)**	**(2.20)**	**(19.26)**
4	**Tax expense:**				
	(1) Current tax	-	(0.61)	-	(0.57)
	(3) Deferred tax	-	-	-	0.00
5	**Profit/(Loss) from ordinary activities after tax**	**(0.32)**	**(14.01)**	**(2.20)**	**(19.83)**
6	**Other Comprehensive Income (OCI)**				
	Item that will not be reclassified to profit or loss				
	Gain/(Loss) on recognised on fair valuation of Financial Assets	0.07	(0.17)	0.19	(9.10)
	Income tax relating to these items	(0.02)	(3.60)	(0.10)	(1.28)
	Total Other Comprehensive Income (OCI)	**0.05**	**(3.78)**	**0.09**	**(10.39)**
	Profit/(Loss) for the Period	**(0.27)**	**(17.79)**	**(2.11)**	**(30.22)**
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	4,977.25	4,977.25	110.00	4,977.25
7	**Earning Per Share (EPS) (Not annualised)**				
	(1) Basic	(0.00)	(0.03)	(0.20)	(0.09)
	(2) Diluted	(0.00)	(0.03)	(0.20)	(0.07)

Notes:

1. The Above Financial Results were reviewed by the audit committee of the board on 14-08-2026 and approved by the Board of Directors of the company at their meeting held on same date. The Statutory auditor have expressed on unmodified opinion. The review report is being filled with stock exchange and shall be available on the company's website. The Stattutory Auditors have reviewed the financial results as required under Regulaton 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The Financial results have been prepared in accoradance with the principles of Ind AS notified under the companies (Indian Accounting Standards) Rule 2015, as amended from time to time.
3. The Company has single business segment therefore in the context of Ind AS 108, disclosure of segement information is not applicable.
4. Previous quarter figures have been regrouped /reclassified whereever necessary, to make them comparable.

For TANDHAN INDUSTRIES LIMITED
(Formerly known as Sanmitra Commercial Limited)

Ankit Jalan

Tandhan Industries Limited

Ankit Jalan
Chairman & Managing Director
DIN: 01835733

Place: Howrah
Date: 14-08-2026

Laxmikant Kabra & Co LLP
CHARTERED ACCOUNTANTS

Address: Unit No. 604, 6th Floor, Centrum IT Park, S. G. Barve Road, Near Mulund Check Naka, Wagle Estate, Thane (W) 400 604

Phone: +91 93201 71272
Email: lkk@laxmikantkabra.com
Website: www.laxmikantkabra.com

Independent Auditor's Review Report on Consolidated Unaudited Financial Results for Quarter ended 30th June 2026 of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To the Board of Directors
TANDHAN INDUSTRIES LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results (the Statement') of TANDHAN INDUSTRIES LIMITED (the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') for the Quarter ended 30th June 2026, 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	Tandhan Industries 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.

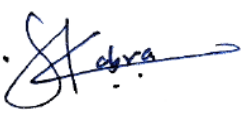
   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable

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. We did not review the interim financial results of subsidiary company included in the Statement whose interim financial information reflects total revenues of INR 6,585.67 lakhs and net profit after tax of INR 602.22 lakhs for the Quarter ended 30th June 2026 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 and Co LLP
Chartered Accountants
FRN: 117183W/W100736



CA Siddhant Kabra
Partner
M. No.: 193348

Date: 14th August 2026
Place: Thane

UDIN: 26193348YSLDWG8865

TANDHAN INDUSTRIES LIMITED

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CIN L22209MH1985PLC034963

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STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(₹ in Lakhs)

Sr. No.	Particulars	Quarter ended		Year ended
		30-06-2026	31-03-2026	31-03-2026
		(Unaudited)	(Audited)	(Audited)
1	Revenue from operations	6,401.15	4,573.56	9,685.24
	Other income	186.22	195.87	324.45
	Total revenue	**6,587.37**	**4,769.43**	**10,009.69**
2	**Expenses**			
	Cost of material consumed	3,668.30	2,512.59	4,842.87
	Purchases of Stock in Trade	814.87	637.78	1,519.12
	Changes in Inventories of finished goods, Work in progress, And Stock in Trade	(333.40)	(237.80)	95.85
	Employee benefits expense	373.93	250.75	464.12
	Finance Cost	192.31	247.26	459.75
	Depreciation and amortization expense	155.20	124.14	201.41
	Other expenses	868.18	568.47	1,170.63
	Total expenses	**5,739.39**	**4,103.19**	**8,753.75**
	Profit / (Loss) from ordinary activities before tax	**847.98**	**666.24**	**1,255.94**
4	**Tax expense:**			
	(1) Current tax	(220.00)	(148.63)	(301.00)
	(3) Deferred tax	(26.08)	129.19	129.19
5	**Profit/(Loss) from ordinary activities after tax**	**601.90**	**646.80**	**1,084.13**
6	**Other Comprehensive Income (OCI)**			
	Item that will not be reclassified to profit or loss			
	Gain/(Loss) on recognised on fair valuation of Financial Assets	0.07	10.15	(1.45)
	Income tax relating to these items	(0.02)	(2.50)	0.51
	Total Other Comprehensive Income (OCI)	**0.05**	**7.65**	**(0.94)**
	Profit/(Loss) for the Period	**601.95**	**654.45**	**1,083.19**
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	4,977.25	4,977.25	4,977.25
7	**Earning Per Share (EPS) (Not annualised)**			
	(1) Basic	1.21	1.30	4.67
	(2) Diluted	1.21	1.30	4.67

Notes:

1 The Above Financial Results were reviewed by the audit committee of the board on 14-08-2026 and approved by the Board of Directors of the company at their meeting held on same date. The Statutory auditor have expressed on unmodified opinion. The review report is being filled with stock exchange and shall be available on the company's website. The Stattutory Auditors have reviewed the financial results as required under Regulaton 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2 The Financial results have been prepared in accoradance with the principles of Ind AS notified under the companies (Indian Accounting Standards) Rule 2015, as amended from time to time.

3 The Company has single business segment therefore in the context of Ind AS 108, disclosure of segement information is not applicable.

4 Previous quarter figures have been regrouped /reclassified whereever necessary, to make them comparable.

5 During the financial year 2025-26, 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 and previous quarters. Consolidated financial results are being reported, comparative figures for prior periods are available and applicable.

For TANDHAN INDUSTRIES LIMITED
(Formerly known as Sanmitra Commercial Limited)

Ankit Jalan

Tandhan Industries Limited

Ankit Jalan
Chairman & Managing Director
DIN: 01835733

Place: Howrah
Date: 14-08-2026