

Date: May 29th, 2026

To
The Chief General Manager
Listing Operation
BSE Limited
20th Floor P. J. Towers
Dalal Street
Mumbai – 400 001.

Unit: SMT Engineering Limited (Scrip code: 538563)

Subject: Regulation 30 (read with Part A of Schedule III) and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at their meeting held today i.e. on Friday, 29th May, 2026, which commenced at 11.00 a.m. and concluded at 06.30 p.m., have considered the following businesses(s):

1. Appointment of M/s Pradhumn Pathak and Associates, Chartered Accountants, as the Internal Auditor of the Company for the financial year 2026-27.

Details required under Regulation 30 read with Schedule III Part A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 are enclosed herewith as an Annexure-A.

You are requested to take the above information on record.

**For SMT Engineering Limited
(Formerly known as Adarsh Mercantile Limited)**

**Ajay Jaiswal
Managing Director
DIN: 01754887**

ANNEXURE-A

Details required under Regulation 30 read with Schedule III Part A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 regarding appointment of Internal Auditor

| S.No. | Particulars | Details |
|-------|------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Name of the Internal Auditor | M/s Pradhumn Pathak and Associates, Indore (M.P.) |
| 2. | Reason for change viz. Appointment. | Re-Appointment as Internal Auditor of the Company for the Financial Year 2026-27. |
| 3. | Date of appointment/ reappointment/ cessation (as applicable) & term of appointment/ re-appointment. | Date of Appointment: 29.05.2026. Term of Re-appointment: For Financial Year 2026-27. |
| 4. | Brief Profile (in case of appointment). | M/s Pradhumn Pathak and Associates , Chartered Accountants, is a professional firm led by CA Pradhumn Pathak, who brings over 4 years of post-qualification experience. The firm specializes in internal audits, risk assessment and mitigation, statutory and tax audits, and both direct and indirect taxation. With strong expertise in process documentation and the development of Standard Operating Procedures (SOPs), the firm ensures efficient and compliant operations for its clients. Its range of services includes internal and risk-based audits, SOP design, inventory management, fixed asset register preparation with tagging and valuation, GST compliance and advisory, as well as income tax filing and assessments. The firm has successfully served clients across diverse sectors such as manufacturing, trading and distribution, real estate, educational institutions, NGOs, farmer producer companies, and professional services. |
| 5. | Disclosure of relationships between Directors (in case of appointment of a director). | Not Applicable |