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: 13th November, 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 13th November, 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 9th November, 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, 13th November, 2026, has inter-alia, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 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 and half year ended 30th September, 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, 13th November, 2026 at the Corporate Office at Mouza Kashyabpur, J. L. No. 15, Kulgachia, Uluberia, Howrah-711303, West Bengal, at 4.30 P.M and was concluded at 8.00 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: 2026.11.13 20:42:53 +05'30'

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

Encl:

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 and Half Year ended 30th September 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 and Half Year ended 30th September 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.

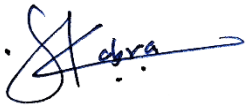
   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable

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 13,672.82 lakhs and net profit after tax of INR 1,010.40 lakhs for the Quarter and Half Year ended 30th September 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: 13th November 2026
Place: Thane

UDIN: 26193348ANGVTI9466

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 and Half Year ended 30th September 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 and Half Year ended 30th September 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: 13th November 2026
Place: Thane

UDIN: 26193348PSSDQZ2672

TANDHAN INDUSTRIES LTD

Formerly known as Sanmitra Commercial Limited

CIN : L22209MH1985PLC034963

Unaudited Consolidated Statement of Profit and Loss for the Quarter and Half Year Ended 30-09-2026

(₹ in Lakhs)

Sr. No.	Particulars	Quarter ended		Half Year Ended		Year ended
		30-09-2026	30-06-2026	30-09-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	7,279.79	6,401.15	13,680.94	-	9,685.24
	Other income	158.06	186.22	344.28	14.52	324.45
	Total revenue	**7,437.84**	**6,587.37**	**14,025.22**	**14.52**	**10,009.69**
2	**Expenses**					
	Cost of Raw Material Consumed	-			-	4,842.87
	Purchases of Stock in Trade	1,324.67	814.87	2,139.54	4.00	1,519.12
	Changes in inventories of Stock in Trade	(484.70)	(333.40)	(818.10)	(4.00)	95.85
	Employee benefits expense	401.99	373.93	775.92	4.00	464.12
	Finance Cost	228.33	192.31	420.64	-	459.75
	Depreciation and amortization expense	163.97	155.20	319.17	-	201.41
	Other expenses	962.76	868.19	1,830.95	11.63	1,170.63
	Total expenses	**2,597.02**	**2,071.10**	**4,668.12**	**15.63**	**8,753.75**
	Profit / (Loss) from ordinary activities before tax	**4,840.83**			**(1.11)**	**1,255.94**
4	**Tax expense:**					
	(1) Current tax	(148.00)	(220.00)	(368.00)	-	(301.00)
	(3) Deferred tax	-			-	129.19
5	**Profit/(Loss) from ordinary activities after tax**	**4,692.82**	**(220.00)**	**(368.01)**	**(1.11)**	**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	(0.02)	0.07	0.05	2.67	(1.45)
	Income tax relating to these items	0.01	(0.02)	(0.01)	(0.69)	0.51
	Total Other Comprehensive Income (OCI)	**(0.01)**	**0.05**	**0.04**	**1.97**	**(0.94)**
	Profit/(Loss) for the Period	**4,692.82**	**(219.95)**	**(367.96)**	**0.86**	**1,083.19**
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	4,977.25	4,977.25	4,977.25	110.00	4,977.25
7	**Earning Per Share (EPS) (Not annualised)**					
	(1) Basic	9.43	(0.44)	(0.74)	(0.10)	4.67
	(2) Diluted	8.15	1.21	(0.64)	(0.10)	4.67

Notes:

1 The Above Financial Results were reviewed by the audit committee of the board on 13-11-2026 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 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.

2 Figures for the corresponding quarter ended i.e. 31st March 2026 in the previous year as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant

3 On 17 October 2025, the Company acquired control of Tandhan Polyplast Limited through a share swap. As the acquisition-date financial information of the subsidiary was provisional at the time of initial accounting, the Group measured the identifiable net assets acquired on a provisional basis and recognised goodwill of ₹3,105.45 lakh.

During the measurement period, the Group obtained the limited reviewed financial information of Tandhan Polyplast Limited as at 17 October 2025. This information provided additional evidence about the assets and liabilities existing at the date of acquisition and resulted in a revision to the provisional measurement of the identifiable net assets acquired. Accordingly, under paragraphs 45 to 49 of Ind AS 103, Business Combinations, the Group has reflected the adjustment retrospectively as at the acquisition date and restated the affected comparative consolidated financial information.

Following the reassessment required by paragraph 36 of Ind AS 103, the final acquisition-date measurement of identifiable net assets exceeded the consideration transferred by ₹1,366.56 lakh. Accordingly, the previously reported goodwill of ₹3,105.45 lakh has been eliminated, and the excess of ₹1,366.56 lakh has been recognised directly in equity as capital reserve under paragraph 36A of Ind AS 103. The effects on the comparative consolidated financial information are set out below.

4 "The Company acquired control of Tandhan Polyplast Limited with effect from 17th October 2025 in December 2025. The comparative consolidated financial results for the quarter and year-to-date period ended 30 September 2025 represent the standalone financial results of the Parent Company, as the subsidiary was acquired during the year ended 31 March 2026."

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

6 Previous quarter figures have been regrouped /reclassified wherever necessary, to make them comparable.

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

ANKIT JALAN
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Date: 2026.11.13 20:40:58 +05'30'

Ankit Jalan
Chairman & Managing Director
DIN: 01835733

Date - 13th Nov, 2026
Place - Howrah

TANDHAN INDUSTRIES LIMITED
(Formerly Knows as Sanmitra Commercial Limited)

CIN: U25208WB2018PLC226145

Unaudited Consolidated Balance Sheet as at 30 September 2026

Amount in Rs. In Lakhs unless otherwise stated

Particulars	As at September 30, 2026	As at March 31, 2026
ASSETS		
Non-current assets		
Property, plant and equipment	2,568.28	2,990.17
Capital wotk-in-progress	447.16	39.81
Right-of-use assets	1,551.95	1,131.59
Intangible assets (other than goodwill)	3.82	4.05
Financial assets		
(i) Investments	0.36	-
(ii) Loan	5,353.60	4,354.88
(iii) Other financial assets	0.47	153.42
Deferred tax assets (net)	94.81	103.54
Other non-current assets	1,667.65	2,080.92
Income tax assets (net)	203.50	-
Current Assets		
Inventories	6,593.07	5,807.03
Financial assets		
(i) Trade receivables	6,506.96	4,124.98
(ii) Cash and cash equivalents	278.78	2,289.89
(iii) Bank balances other than cash and equivalents mentioned above	1,122.43	814.85
(iv) Loans	113.04	73.88
(v) Other financial assets	927.29	783.11
Other current assets	2,764.17	1,667.94
Total	**30,197.34**	**26,420.05**
EQUITY AND LIABILITIES		
Equity		
Share capital	4,977.25	4,977.25
Other equity	10,316.94	9,322.45
Non Current Liabilities		
Financial liabilities		
(i) Borrowings	1,176.51	1,315.71
(ii) Lease liabilities	1,380.64	1,316.52
Deferred Tax Liabilities (Net)	-	-
Current Liabilities		
Financial liabilities		
(i) Borrowings	9,635.68	7,796.52
(ii) Lease Liabilities	158.24	284.24
(iii) Trade Payables		
a) Total outstanding dues of Micro Enterprises and Small Enterpsies	373.71	373.71
b)Total Outstanding dues of creditor other than micro enterprises and small enterprises	1,619.56	789.47
Other Current Liabilities	459.06	148.20
Provisions	98.20	95.98
Income tax liabilities (net)	1.55	-
Total	**30,197.34**	**26,420.05**

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

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Date: 2026.11.13 20:41:12 +05'30'

Ankit Jalan
Chairman & Managing Director
DIN: 01835733

Date - 13th Nov, 2026
Place - Howrah

TANDHAN INDUSTRIES LIMITED
(Formerly Knows as Sanmitra Commercial Limited)

CIN: L22209MH1985PLC034963

Unaudited Statement of Consolidated Cash Flow for the half year ended 30th September, 2026

Amount in Rs. In Lakhs unless otherwise stated

	Particulars		Half year ended September 30, 2026	Half year ended September 30, 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**			
	Net profit before tax and extra ordinary items		**-**	**1.09**
	Adjustment for:			
	Depreciation on property plant and equipment including intangible assets		252.23	-
	Depreciation on leased assets		66.94	-
	Profit /Loss on sale of Property, Plant and Equipments		-	-
	Utilisation of security premium for capital expenses			
	Other comprehensive items		0.05	-
	Interest & Dividend income		(340.23)	(1.39)
	Interest on Lease obligation		80.24	-
	Finance costs		340.40	-
	Cash flow from operations before working capital changes	-	**399.63**	**(0.30)**
	Adjustment for working capital changes			
	(Increase) / Decrease in Loans and advances		(39.16)	80.74
	(Increase) / Decrease in Inventories		(786.04)	-
	(Increase) / Decrease in Trade receivable			
	(Increase) / Decrease in Other assets		(682.99)	(1.25)
	(Increase) / Decrease in Other financial assets		8.77	-
	Increase / (Decrease) in Trade payable		830.09	(11.30)
	Increase / (Decrease) in Current liabilities & Provisions		313.09	-
	Cash generated from operation		**43.39**	**67.89**
	Direct taxes paid (Including Advance tax)		(569.98)	-
	Net Cash Flow Generated from / (used in) Operational Activities	**(A)**	**(526.59)**	**67.89**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**			
	Proceeds from sale of Property, Plant and Equipment/ Transfer of Assets		-	-
	Purchase of Property, Plant & Equipment and Intangible Assets		(724.77)	-
	Proceeds from sale of Investments		-	-
	Purchase of Investments		-	-
	Movement in loans and advances		(998.72)	-
	Interest & Dividend income Received		340.23	1.39
	Investment/(Redemption) of Fixed Deposit		(307.58)	-
	Net Cash Flow Generated from / (used in) Inversting Activities	**(B)**	**(1,690.84)**	**1.39**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**			
	Proceeds from Long term borrowings		-	-
	Repayment of Long term borrowings		-	-
	Proceeds from Short term borrowings (Net)		1,699.96	2.00
	Payment of Lease Obligation		(142.12)	-
	Proceeds from Issue of Share Capital		-	-
	Interest paid		(340.40)	-
	Net cash used in financing activities	**(C)**	**1,217.44**	**2.00**
	Net increase/(decrease) in cash and cash equivalents	**(A+B+C)**	(999.99)	71.28
	Cash and cash equivalents(opening balance)		2,289.89	9.61
	Cash and cash equivalents (closing balance)			

Note:

a. The Statement of Cash Flows has been prepared under the indirect method in accordance with Ind AS 7, Statement of Cash Flows, as specified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

b. Components of cash and cash equivalents as at the end of the reporting period :

c. "The Company acquired control of Tandhan Polyplast Limited with effect from 17th October 2025 in December 2025. The comparative consolidated Cash flow statement for the quarter and year-to-date period ended 30 September 2025 represent the standalone financial results of the Parent Company, as the subsidiary was acquired during the year ended 31 March 2026."

Particulars	Half year ended September 30, 2026	Half year ended September 30, 2025
Balance with Banks	232.94	78.13
Cash in hand	45.84	2.76
	278.78	**80.89**

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

ANKIT JALAN
Digitally signed by ANKIT JALAN
Date: 2026.11.13 20:41:24 +05'30'

Ankit Jalan
Chairman & Managing Director
DIN: 01835733

Date - 13th Nov, 2026
Place - Howrah

TANDHAN INDUSTRIES LTD

Formerly known as Sanmitra Commercial Limited

CIN : L22209MH1985PLC034963

Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30 September 2026

(₹ in Lakhs)

Sr. No.	Particulars	Quarter ended		Half Year Ended		Year ended
		30-09-2026	30-06-2026	30-09-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	8.13	-	8.13	-	-
	Other income	1.40	1.71	3.11	14.52	13.77
	Total revenue	**9.53**	**1.71**	**11.24**	**14.52**	**13.77**
2	**Expenses**					
	Purchases of Stock in Trade	-			4.00	4.00
	Changes in inventories of Stock in Trade	-	-	-	(4.00)	-
	Employee benefits expense	0.60	0.60	1.20	4.00	10.81
	Depreciation and amortization expense	-	-	-	-	-
	Other expenses	17.13	1.43	18.56	11.63	18.22
	Total expenses	**17.73**	**2.03**	**19.76**	**15.63**	**33.03**
	Profit / (Loss) from ordinary activities before tax	**(8.20)**	**(0.32)**	**(8.52)**	**(1.11)**	**(19.26)**
4	**Tax expense:**					
	(1) Current tax	-			-	(0.57)
	(3) Deferred tax	-	-	-	-	0.00
5	**Profit/(Loss) from ordinary activities after tax**	**(8.20)**	**(0.32)**	**(8.52)**	**(1.11)**	**(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	(0.02)	0.07	0.05	2.67	(9.11)
	Profit / (loss) for the period	(0.01)	(0.02)	(0.01)	(0.69)	(1.28)
	Total Other Comprehensive Income (OCI)	**(0.01)**	**0.05**	**0.04**	**1.97**	**(10.39)**
	Total comprehensive income / (loss) for the period	**(8.21)**	**(0.27)**	**(8.48)**	**0.86**	**(30.22)**
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	4,977.25	4,977.25	4,977.25	110.00	4,977.25
7	**Earning Per Share (EPS) (Not annualised)**					
	(1) Basic	(0.02)	(0.00)	(0.02)	(0.10)	(0.09)
	(2) Diluted	(0.01)	(0.00)	(0.01)	(0.10)	(0.09)

Notes:

1 The unaudited standalone financial results for the quarter and six months ended 30 September 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 November 2026. The statutory auditors have carried out a limited review of these results, and their report accompanies the results.

2 These results have been prepared in accordance with the recognition and measurement principles of Ind AS 34, Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and are presented in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
Use the actual meeting date and the signed limited review report. Replace the draft reference to an “unmodified opinion” with the wording above.

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 Knows as Sanmitra Commercial Limited)

ANKIT JALAN
Digitally signed by ANKIT JALAN
Date: 2026.11.13 20:41:38 +05'30'

Ankit Jalan
Chairman & Managing Director
DIN: 01835733

Date - 13th Nov, 2026
Place - Howrah

TANDHAN INDUSTRIES LTD
Formerly known as Sanmitra Commercial Limited
CIN : L22209MH1985PLC034963
Unaudited Standalone Balance Sheet as at 30-09-2026

(Rs in lakhs)

Particulars	As on 30.09.2026 (Unaudited)	As on 31.03.2026 (Audited)
Assets		
Non-Current Asset		
Property, plants and Equipment	0.20	0.20
Financial Assets		
Investments	11,676.63	
Other Financial Assets	0.47	0.47
Deferred Tax - Asset	0.30	0.32
Total Non-current Assets	**11677.60**	**0.99**
Current Assets		
Inventory	-	-
Financial Assets		
1. Trade Receivables	-	-
2. Cash and Cash Equivalent	26.85	
3. Loans and advances	113.04	139.74
Other Current Assets	36.31	26.83
Total Current Assets	**176.20**	
Total Assets	**11,853.80**	**0.99**
Equities and Liabilities		
Equity Share Capital	4,977.25	4,977.25
Other Equity	6,853.60	6,869.84
Total Equity	**11,830.85**	**11,847.09**
Liabilities		
Non-Current Liabilities		
Deferred Tax - Liabilities	-	-
Total Non-current Liabilities	**-**	**-**
Current Liabilities		
Financial Liabilities		
1. Borrowing	-	-
2. Trade Payables	18.23	3.45
Other Current liabilities	3.18	2.45
Provisions	1.54	0.34
Total current Liabilities	**22.95**	**6.24**
Total Equities and Liabilities	**11,853.80**	**11,853.33**

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

ANKIT JALAN
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Date: 2026.11.13 20:41:53 +05'30'

Ankit Jalan
Chairman & Managing Director
DIN: 01835733

Date - 13th Nov, 2026
Place - Howrah

TANDHAN INDUSTRIES LTD

Formerly known as Sanmitra Commercial Limited

CIN : L22209MH1985PLC034963

Unaudited Statement of Standalone Cash Flow for the half year ended 30th September, 2026

(Rs in lakhs)

Particulars	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net (loss) / profit before tax	(8.52)	1.09
Adjustments for		
Depreciation	-	-
Loss on sale of investment	-	-
Interest & Dividend Income	(3.11)	(1.39)
Operating profit before working capital changes	**(11.63)**	**(0.30)**
Working capital adjustments :-		
Increase / (Decrease) in Trade and Other Payables	14.78	(11.30)
Increase / (Decrease) in Provision	1.20	-
Increase / (Decrease) in Borrowings	-	-
Increase / (Decrease) in Other Current Liabilties	0.73	-
(Increase) / Decrease in Loans & Advances	26.70	(12.99)
(Increase) / Decrease in Other Current Assets	(9.48)	(1.25)
Cash generated from operations	**22.30**	**(25.84)**
Provision for Current Tax	-	-
Net cash generated from operating activities	**22.30**	**(25.84)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale/ (Purchase) of investments	-	-
Interest & Dividend Income	3.11	1.39
Net Cash Flow from Investing Activities	**3.11**	**1.39**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Shares and Warrants	-	-
Increase In Borrowing	-	2.00
Net Cash Flow fromFinancing Activities	**-**	**2.00**
Net Increase in cash and cash equivalents	**25.41**	**(22.45)**
Opening Balance of Cash and cash equivalents	9.19	9.61
Closing Balance of Cash and cash equivalents	**34.60**	**(12.84)**

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

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Ankit Jalan
Chairman & Managing Director
DIN: 01835733

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Place - Howrah

Annexure A

Disclosure of financial information of the new line of business (Energy)
Schedule IV, Part A, Para D of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Particulars	Details
Name of listed entity	Tandhan Industries Limited (formerly known as Sanmitra Commercial Limited)
CIN	CIN L22209MH1985PLC034963
Scrip Code / ISIN	512062 / INE896J01014
Date of change of name	16-Feb-26
New line of business	Plastic manufacturer: manufacturers, buyers, sellers, dealers, importers, exporters, contractors, factors, agents and suppliers of profile plastic, polyethylene, tarpaulins, moulded industrial articles, industrial components and articles, traps, tarpaulin roles or their allied and auxiliary plastic products
Manner in which the new business is carried on	Through the Company's wholly owned subsidiary, Tandhan Polyplast Limited (control acquired on 17th October, 2025)
Period for which disclosure is required	Three years following the change of name
Results to which this Annexure relates	Unaudited financial results for the quarter and six months ended 30 September 2026
Date of approval by Audit Committee and Board	13-Nov-26
Comments of the statutory auditors, if any	Refer limited review reports on the standalone and consolidated results
Information provided as per	Part A: Standalone (parent-level Plastic business). Amounts in ₹ lakh

Sl. No.	Particulars (₹ in lakh)	Quarter ended			Six months ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Part A: Standalone (parent-level amounts attributable to the Plastic business, per the Company's own ledger)							
1	Net sales / Income from the energy business	8.13	-	-	8.13	-	-
2	Expenditure	7.75	-	-	7.75	-	-
3	**Profit / (Loss) before tax (1 - 2)**	**0.38**	**-**	**-**	**0.38**	**-**	**-**
4	Tax expense (allocated as per Para D)	-	-	-	-	-	-
5	**Profit / (Loss) after tax (3 - 4)**	**0.38**	**-**	**-**	**0.38**	**-**	**-**

Notes

1.This disclosure is made pursuant to paragraph D of Part A of Schedule IV to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, following the change of the Company's name from Sanmitra Commercial Limited to Tandhan Industries Limited with effect from 16 February 2026.

2. Part A presents income and expenditure attributable to the polymer-products business recorded in the standalone books of the Company. Listing fees and other corporate charges attributable to the Company's other activities have been included under the existing business.

3. 3. For the quarter and six months ended 30 September 2026, the polymer-products business reported a profit before tax of ₹0.38 lakh in each period. The existing business incurred losses before tax of ₹16.33 lakh and ₹16.65 lakh, respectively. Accordingly, the Company reported standalone losses before tax of ₹15.95 lakh and ₹16.27 lakh, respectively. As the Company recognised no income tax expense or credit in standalone profit or loss for these periods, no tax has been allocated in Part A.

4. The standalone figures for the year ended 31 March 2026 have been derived from the audited standalone financial statements and the underlying books of account.

5. The accompanying notes form an integral part of these results.

For Tandhan Industries Limited

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