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 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: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")- Intimation regarding resignation of the Statutory Auditor of the Company.

Dear Sir / Madam,

Pursuant to Regulation 30 of the 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 we wish to inform that **M/s Laxmikant Kabra & Co LLP, Chartered Accountants (Firm Registration No. 117383W/ W100736)** Statutory Auditors of the Company have tendered their resignation, with the reason mentioned in the resignation letter enclosed herewith.

There are neither any concerns raised by the resigning auditor with respect to the management of the Company nor there is a material reason for the resignation. Hence, no deliberation on the same is required to be done by the Audit Committee and consequent disclosure of Audit Committee's view is not applicable.

The Audit Committee and the Board would consider the appointment of new statutory auditors in due course, to fill the casual vacancy caused by the resignation as aforesaid and the same would be intimated accordingly.

The additional details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read with Schedule III and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026, are enclosed as **Annexure I.**

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: 2026.11.14 23:39:43 +05'30'

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

Encl:

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Annexure I

Disclosures pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 with respect to resignation of Statutory Auditor of the Company

S.no	Particulars	Details
1	Name of the Firm	Laxmikant Kabra & Co LLP (Firm Registration Number: 117383W/ W100736)
2	Reasons of change viz. ~~appointment~~, resignation, ~~removal, death or otherwise~~	The detailed reason(s) for resignation is mentioned in the enclosed resignation letter dated 14th November, 2026.
3	Effective date of resignation	14th November, 2026.
4	Brief Profile (in case of appointment)	Not Applicable
6	Disclosure of relationship between directors (in case of appointment of a director	Not Applicable

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

To,
The Board of Directors
Tandhan Industries Limited
(Formerly known as Sanmitra Commercial Limited)
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

Subject: Resignation as Statutory Auditor

Dear Sir/ Ma'am,

We refer to our appointment as the Statutory Auditors of Tandhan Industries Limited (Formerly known as Sanmitra Commercial Limited), for a period of five years (FY 2022-23 to 2026-27) at the Annual General Meeting held on 29th September 2022.

We hereby inform the Management that due to our increased professional commitments and pre-occupation with other audit and assurance assignments, we are unable to devote the requisite time and resources required for the statutory audit of the Company. In view of the constraints on the availability of our partners and professional staff, we believe that continuing as the Statutory Auditors of the Company may not be in the best interest of the Company and its stakeholders.

In view of the foregoing, we hereby tender our resignation as the Statutory Auditors of Tandhan Industries Limited, with effect from the closure of business hours on Saturday, 14th November 2026.

We request the Management to kindly acknowledge our resignation and make necessary filings with the Registrar of Companies as per statutory requirements.

Thanking You,

Yours faithfully,

For Laxmikant Kabra & Co LLP
Chartered Accountants
FRN: 117383W/ W100736





CA Siddhant Kabra
Partner
M. No.: 193348

Date: 14th November 2026
Place: Thane

DETAILS AS REQUIRED UNDER SEBI CIRCULAR NO. CIR/CFD/CMD1/114/2019 DATED OCTOBER 18, 2019, AND SEBI CIRCULAR NO. SEBI/ HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 DATED JANUARY 30, 2026

Sr. No.	Particulars	Details
1	Name of the Listed Entity	Tandhan Industries Limited
2	Details of the statutory auditor:	
	a. Name:	M/s. Laxmikant Kabra & Co LLP
	b. Address:	604, Centrum IT Park, Opp. TMC Office, Near Mulund Check Naka, Wagle Estate, Thane (W)
	c. Phone number:	+91 93201 71272
	d. Email:	siddhant@laxmikantkabra.com
3	Details of association with the listed entity/ material subsidiary:	
	a. Date on which the statutory auditor was appointed:	29.09.2022
	b. Date on which the term of the statutory auditor was scheduled to expire:	Till the Conclusion of 43rd Annual General Meeting for the Financial Year 2026-27.
	c. Prior to resignation, the latest audit report/ limited review report submitted by the auditor and date of its submission:	Latest Limited Review Report was submitted for the quarter ended 30th September 2026, on 13th November, 2026
4	Detailed reasons for resignation:	Due to our increased professional commitments and pre-occupation with other audit and assurance assignments, we are unable to devote the requisite time and resources required for the statutory audit of the Company
5	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/ Board of Directors along with the date of communication made to the Audit Committee/ Board of Directors)	No concerns were noted; hence **Not Applicable**
6	In case the information requested by the auditor was not provided, then following shall be disclosed: a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management- imposed limitation or circumstances beyond the control of the management. b. Whether the lack of information would have significant impact on the financial statements/results.	All information and explanations sought by us were provided by the management; hence **Not Applicable**

	c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/ limited review as laid down in SA 705 (Revised) d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.	
7	Any other facts relevant to the resignation	Not Applicable

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.

2. We hereby confirm that there is no other material reason other than those provided above for resignation of our firm.

For Laxmikant Kabra & Co LLP
Chartered Accountants
FRN: 117383W/ W100736





CA Siddhant Kabra
Partner
M. No.: 193348

Date: 14th November 2026
Place: Thane