

SPRIGT AGRO LIMITED

(Formerly Known as "Tine Agro Limited")

CIN - L01100GJ1994PLC117990

Regd. Office: Office No 1216 Shilp Epitom Rajpath, Rangoli Road Off Sindhu Bhavan Road,
Bodakdev, Ahmedabad- 380054, Gujarat, India

Website: www.tineagro.in

Email Id: kansalfiberltd@gmail.com

Contact No: +91 7600916324

Date: 26/04/2024

To,
BSE Limited
Listing Department,
Phiroz Jeejeebhoy Tower
25th Floor, Dalal Street,
Mumbai —400 001
BSE Scrip Code: 531205

Dear Sir/Madam,

Subject: Outcome of Board Meeting held today i.e., 26th April, 2024

Pursuant to second provision to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company, in their meeting held today, i.e. 26th April, 2024, considered inter alia the following:

1. Approved the Audited Financial Results of the Company for the quarter and Financial Year ended as on 31st March, 2024.
2. Auditor's Report with unmodified opinions on the aforesaid Audited Standalone Financial Results.
3. Approved the Draft Directors' Report for the financial year 2023-24.
4. The Board of Director has appointed M/s Dharti Patel & Associates, Practicing Company Secretary as Secretarial Auditor for the financial year 2024-25.
5. Increase the authorized share capital of the Company from Rs. 51 Crores to Rs. 55 Crores and subsequent change in the capital clause of the Memorandum of Association of the Company subject to the approval of the shareholders of the Company at the Annual General Meeting.
6. The Board of Directors has increased the limit for making any investment /giving any loans or guarantee/ providing any security under Section 186 of the Companies Act, 2013 upto Rs. 150 Crores (Rupees One Hundred Fifty Crores Only), subject to the approval of regulatory/statutory authorities and the shareholders of the Company at the Annual General Meeting.

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7. The Board of Directors has increased the limit for loans, guarantee or security made by the Company to a person in whom any of the directors of the Company interested under Section 185 of the Companies Act, 2013 upto Rs. 150 Crores (Rupees One Hundred Fifty Crores Only), subject to the approval of regulatory/statutory authorities and the shareholders of the Company at the Annual General Meeting.
8. The Board of Directors has increased the limit for borrowing limit as per 180(1) (C) of the Companies Act, 2013 upto Rs. 150 Crores (Rupees One Hundred Fifty Crores Only), subject to the approval of regulatory/statutory authorities and the shareholders of the Company at the Annual General Meeting.
9. Fund raising by way of an issuance of equity shares of face value of Rs.1/- (Rupees One Only) each of the Company to its eligible equity shareholders on a rights basis ("Rights issue") for a value not exceeding Rs. 45,00,00,000/- (Rupees Forty-Five Crores Only), subject to receipt of necessary approvals from regulatory authorities, as applicable and in accordance with applicable provisions of the Companies Act, 2013, as amended, SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, and other applicable laws.
10. Further, the Board has constituted a Rights Issue Committee and authorized its members to decide on the terms and conditions of the Issue, including but not limited to, the final Issue size/amount, rights entitlement ratio, the issue price, record date, timing of the Rights Issue, approval of draft letter of offer; appointment of intermediaries, if required; allotment of shares and other related matters.

Details pursuant to Regulation 30 and other relevant provisions of the SEBI Listing Regulations is enclosed as an "Annexure-I".

11. Notice of Annual General Meeting

- The Board of Directors has fixed the day, date, time and place for the Annual General Meeting (AGM) of the Company. The Board decided that the Annual General Meeting of the Company will be held on Monday, 27th May, 2024 at 02:00 PM at registered office of the Company situated at Office No 1216 Shilp Epitom Rajpath, Rangoli Road Off Sindhu Bhavan Road, Bodakdev, Ahmedabad- 380054, Gujarat, India



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- The Board has appointed M/s Dharti Patel & Associates, Practicing Company Secretary as a Scrutinizer of the Company for conducting the e-voting and venue voting process in Annual General Meeting.
- The e-voting period commences on Friday, 24th May 2024 at 09:00 AM and ends on Sunday, 26th May 2024 at 05:00 PM.
- Pursuant to regulation 42 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the register of members and share transfer book of the Company will be closed from Tuesday, 21st May, 2024 till Monday, 27th May, 2024 (Both days inclusive) for the purpose of holding Annual General Meeting of the Company
- During this period members of the Company holding shares either in Physical form or in dematerialized form as of Monday, 20th May 2024 (cut-off date for E-voting) may cast their vote through remote e-voting.

The meeting started at 4:00 PM and concluded at 5:00 PM.

Please take the same on your records.

For Spright Agro Limited
(Formerly known as "Tine Agro Limited")

Patel A.N

Akshaykumar Natubhai Patel
Managing Director
DIN: 08067509



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"Annexure - I"

The details as required under SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September 2015 with respect to the Right issue is are given as under:

Particulars	Details
Type of securities proposed to be issued	Fully paid-up Equity Share of the face value of Rs. 1/- each of the Company.
Type of issuance (further public offering, rights issue, depository receipts (ADR /GDR), qualified institutions placement, Preferential allotment etc.	Right issue to the existing shareholders
Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	Number of Equity Share and, in such ratio, as may be decided by the Board of Directors/Rights Issue committee for an Amount not exceeding Rs. 45,00,00,000/- (Rupees Forty-Five Crores Only)
Any cancellation or termination of proposal for issuance of Securities including reasons thereof.	NA

Patel A. N.



S K Bhavsar & Co.

Chartered Accountants

196, Shree Swaminarayan Dwishatabdi Society,

Nirnaynagar, Ahmedabad-382481.

Ph. +91 94299 06707, +91 99987 48626

E-Mail: cashivambhavsar@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO
THE BOARD OF DIRECTORS
SPRIGHT AGRO LIMITED (Formerly known as TINE AGRO LIMITED)

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of Spright Agro Limited (Formerly Known as Tine Agro Limited) (the company) for the quarter ended 31st March, 2024 and the year-to-date results for the period from 1st April, 2023 to 31st March, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (b) give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs and fair view of the company as at March 31, 2024, its profit (or loss), statement of changes in equity and cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Emphasis of Matter

Refer to Notes forming part of statement which includes the balance of Trade Receivables, Trade Payables, Loans including deposits and advances are subject to confirmation from and reconciliation with the relevant parties as on the date of balance sheet date. We are not in position to verify the amounts at which such balances are receivable and payable.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.



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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 and Regulation 52 of Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the company to express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the Standalone financial results that, individually or in aggregate, makes it probable that economic decisions of a reasonably knowledgeable users of the standalone financial results may be influenced. We consider Quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.



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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between audited figures in respect of the financial year ended March 31, 2024 and the published unaudited year to date figures up to nine months ended December 31, 2023, which were subjected to a limited review by us.

Date: April 26, 2024

Place: Ahmedabad

For S K Bhavsar & Co.
Chartered Accountants

FRN: 145880W



(Shivam Bhavsar)
Proprietor

Mem. No. 180566

UDIN: 24180566BKEZJB9192

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON MARCH 31, 2024

(Rs. in lacs except Per share data)						
Sr No	Particulars	Quarter ended	Quarter ended	Quarter ended	Year to date	Year to date figures
		March 31, 2024	December 31, 2023	March 31, 2023	figures for the March 31, 2024	for the March 31, 2023
		Audited	Un-Audited	Audited	Audited	Audited
1	Revenue From Operations					
	(a) Revenue from Operations	4376.27	2267.75	218.07	7247.04	770.43
	(b) Other Income	11.86	0.00	0.05	11.86	0.05
	Total Revenue (Net)	4388.13	2267.75	218.12	7258.90	770.48
2	Expenses					
	a. Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00
	b. Purchases of Stock-in-trade	5128.96	1637.73	217.25	7312.31	757.80
	c. Changes in inventories of Stock-in-Trade	(1402.08)	0.00	0.00	(1402.09)	0.00
	d. Employee benefits expenses	11.54	1.95	0.80	16.85	3.08
	e. Finance Cost	0.01	0.00	0.03	0.01	0.00
	f. Depreciation and Amortization Expenses	0.28	0.00	0.00	0.28	0.00
	g. Other Expenses	19.10	36.51	3.03	63.43	8.24
	Total Expenses	3757.80	1676.20	221.10	5990.78	769.12
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	630.33	591.55	(2.98)	1268.12	1.36
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Extraordinary items and tax (3-4)	630.33	591.55	(2.98)	1268.12	1.36
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
7	Profit Before Tax (5-6)	630.33	591.55	(2.98)	1268.12	1.36
8	Tax Expenses					
	(a) Current Tax	52.18	41.51	(0.79)	105.71	0.34
	(b) Deferred Tax	0.27	0.00	0.00	0.27	0.00
	Total Tax Expenses	52.45	41.51	(0.79)	105.98	0.34
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	577.88	550.04	(2.19)	1162.14	1.02
10	Profit (Loss) from Discontinuing operations before Tax	0.00	0.00	0.00	0.00	0.00
11	Tax Expenses of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00
12	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	577.88	550.04	(2.19)	1162.14	1.02
13	Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00
14	Net Profit (Loss) for the period (12+13)	577.88	550.04	(2.19)	1162.14	1.02
15	Other comprehensive income, net of income tax					
	a) i) Amount of item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	b) i) item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	ii) income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Total other comprehensive income, net of income tax	0.00	0.00	0.00	0.00	0.00
16	Total Comprehensive income for the period	577.88	550.04	(2.19)	1162.14	1.02
17	Details of equity share capital					
	Paid-up Equity Share Capital	5022.69	2511.35	11.35	5022.69	567.29
	Face Value of Equity Share Capital	1.00	10.00	10.00	1.00	10.00
18	Details of debt securities					
	Paid -Up Debt capital	0.00	0.00	0.00	0.00	0.00
	Face value of debt Securities	0.00	0.00	0.00	0.00	0.00
19	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00
20	Debenture Redemption reserve	0.00	0.00	0.00	0.00	0.00
21	Earning per Share					
i	Earning per Share for Continuing Operations					
	Basic Earning (Loss) per share from Continuing operations	0.12	2.19	(1.93)	0.78	0.02
	Diluted Earning (Loss) per share from Continuing operations	0.12	2.19	(1.93)	0.78	0.02
ii	Earning per Share for discontinuing Operations					
	Basic Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00
	Diluted Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00
iii	Earnings per Equity Share					
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.12	2.19	(1.93)	0.78	0.02
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.12	2.19	(1.93)	0.78	0.02

Patel AN



Note:	
1	The above Audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 26th April, 2024.
2	The previous periods figures have been regrouped wherever necessary.
3	The Statutory auditors of the company have carried out a "Audit Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

Place: Ahmedabad
Date: 26th April, 2024



For and on Behalf of the Board of
Spright Agro Limited
(Formerly Known as Tine Agro Limited)

Akshay Kumar Natubhai Patel

AKSHAYKUMAR NATUBHAI PATEL
Managing Director
DIN: 08067509

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Audited Statement of Assets & Liabilities as at 31st March, 2024

(Rs. In Lacs)

	Particulars	Audited	Audited
		AS AT 31.03.2024	AS AT 31.03.2023
1	Assets		
A	Non-Current Assets	16.98	-
	(a) Property, Plant and Equipment	-	-
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	455.00	-
	(i) Investments	-	-
	(ii) Trade receivables	2,897.17	-
	(iii) Loans	-	-
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	-	-
	(i) Other non-current assets	3,369.15	-
	Total (A)		
B	Current assets	1,402.08	-
	(a) Inventories	-	-
	(b) Financial Assets	-	356.78
	(i) Investments	2,114.30	2.06
	(ii) Trade receivables	3.73	-
	(iii) Cash and cash equivalents	-	-
	(iv) Bank balances other than (iii) above	2.68	-
	(v) Loans	-	-
	(vi) Others (to be specified)	-	0.48
	(c) Current Tax Assets (Net)	-	359.32
	(d) Other current assets	3,522.79	359.32
	Total (B)	6,891.94	359.32
	Total Assets (A+B)		
2	EQUITY AND LIABILITIES		
A	EQUITY	5,022.69	11.35
	(a) Equity Share capital	-	-
	(b) Instruments entirely equity in nature	1,566.70	(84.10)
	(c) Other Equity	6,589.39	(72.75)
	Total (A)		
B	LIABILITIES		
B1	Non-current liabilities		13.14
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	0.27	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	0.27	13.14
	Total (B1)		
B2	Current liabilities		
	(a) Financial Liabilities	38.46	-
	(i) Borrowings	147.38	416.57
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	10.28	0.16
	(b) Other current liabilities	106.16	2.20
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	302.28	418.93
	Total (B2)	6,891.94	359.32
	Total Equity and Liabilities (A+B1+B2)		

Place : Ahmedabad
Date : 26th April, 2024



For, SPRIGHT AGRO LIMITED
(Formerly known as Tine Agro Limited)

P. Akshay Kumar Natubhai Patel
AKSHAYKUMAR NATUBHAI PATEL
Managing Director
DIN: 08067509

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AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

(Amount in Lacs)

Particulars	Year Ended 31st March, 2024 Rs.	Year Ended 31st March, 2023 Rs.	
CASH FLOW FROM OPERATING ACTIVITIES			1.36
Net Profit before Tax for the year		1268.12	
Adjustments for :			
Depreciation	0.28		0.00
Interest Income	(10.44)		0.00
		(10.16)	
Operating Profit before Working Capital change		1257.96	1.36
Adjustments for :			
Decrease/(Increase) in Receivables	(1755.02)		329.59
Decrease/(Increase) in Inventories	(1402.08)		0.00
Decrease/(Increase) in Short Term Loans & Advances	(2.19)		0.00
Decrease/(Increase) in Other Current Assets	0.06		(0.48)
Increase/(Decrease) in Payables	(269.20)		(324.78)
Increase/(Decrease) in Current Liabilities	7.56		(0.34)
Increase/(Decrease) in Provisions	103.96	(3316.90)	(0.39)
Cash Generated From Operations		(2058.94)	4.96
Income Tax		105.71	0.34
NET CASH FROM OPERATING ACTIVITIES Total (A)		(2164.66)	4.62
CASH FLOW FROM INVESTING ACTIVITIES			
Fixed Assets Purchase /Sale	(17.26)		
Non current Investment	(455.00)		0.00
NET CASH USED IN INVESTING ACTIVITIES Total (B)		(472.26)	0.00
CASH FLOW FROM FINANCING ACTIVITIES			
Increase/ (Decrease) in Borrowing	25.32		(3.00)
Interest Received	10.44		0.00
Security Preimum Received	3000.00		0.00
Issue Proceed of Share Capital	2500.00		0.00
Long Term Loans & Advances	(2897.17)		0.00
NET CASH FROM FINANCING ACTIVITIES Total (C)		2638.59	(3.00)
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		1.68	1.62
Cash and Cash Equivalents -- Opening Balance		2.06	0.44
Cash and Cash Equivalents -- Closing Balance		3.73	2.06
		0.00	0.00

Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.

For & on behalf of the Board,
Spright Agro Limited
(Formerly Known as Tine Agro Limited)

Rstela n
AKSHAYKUMAR NATUBHAI PATEL
Managing Director
DIN: 08067509



Place : Ahmedabad
Date : 26th April, 2024

SPRIGHT AGRO LIMITED

(Formerly Known as "Tine Agro Limited")

CIN - L01100GJ1994PLC117990

Regd. Office: Office No 1216 Shilp Epitom Rajpath, Rangoli Road Off Sindhu Bhavan Road,
Bodakdev, Ahmedabad- 380054, Gujarat, India

Website: www.tineagro.in

Contact No: +91 7600916324

Email Id: kansalfiberltd@gmail.com

Date: 26/04/2024

To,
BSE Limited
Listing Department,
Phiroz Jeejeebhoy Tower
25th Floor, Dalal Street,
Mumbai —400 001
BSE Scrip Code: 531205

Dear Sir/Madam,

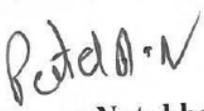
Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.

I, Akshaykumar Natubhai Patel, Managing Director and Chief Financial Officer of Spright Agro Limited (Formerly known as "Tine Agro Limited") (CIN: L01100GJ1994PLC117990) having registered office situated at Office No 1216 Shilp Epitom Rajpath, Rangoli Road Off Sindhu Bhavan Road, Bodakdev, Ahmedabad- 380054, Gujarat, India hereby declare that the Statutory Auditors of the Company M/s. S K Bhavsar & Co., Chartered Accountants (FRN No. 145880W), have issued an Audit Report with unmodified opinion on the Annual Audited Standalone Financial Results of the Company for the year ended March 31, 2024.

This declaration is given in Compliance to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Please take the same on your records.

For Spright Agro Limited
(Formerly known as "Tine Agro Limited")


Akshaykumar Natubhai Patel
Managing Director & CFO
DIN: 08067509



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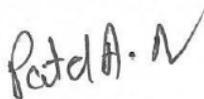
Dear Sir/Madam,

Subject: Disclosure requirements under the revised framework issued by SEBI for LCs
Ref. No. Clarification on SEBI Circular No. SEBI/HO/DDHS/DDHS-
RACPOD1/P/CIR/2023/172 dated October 19, 2023, issued w.r.t. Ease of doing business
and development of corporate bond markets revision in the framework for fund raising by
issuance of debt securities by Large Corporates (LCs).

Pursuant to above captioned subject, we hereby confirm the below details:

S.N.	Particular	Amount (in Crores)
1.	Outstanding Qualified Borrowings at the start of the financial year	NIL
2.	Outstanding Qualified Borrowings at the end of the financial year	NIL
3.	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support-built in.	NIL
4.	Incremental borrowing done during the year (qualified borrowing)	NIL
5.	Borrowings by way of issuance of debt securities during the year	NIL

For Spright Agro Limited
(Formerly known as "Tine Agro Limited")


Akshaykumar Natubhai Patel
Managing Director
DIN: 08067509

