

# S K Bhavsar & Co.

Chartered Accountants

196, Shree Swaminarayan Dwishatabdi Society,

Nirnaynagar, Ahmedabad-382481.

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E-Mail: cashivambhavsar@gmail.com

To,  
The Board of Directors,  
Tine Agro Limited  
CIN: L01100GJ1994PLC117990  
Office No. B-263 Sakar - 7,  
Nehru Bridge Corner Ashram Road,  
Ahmedabad, , Gujarat, India, 380009

We, M/s. S K Bhavsar & Co. (FRN: 0145880W) Chartered Accountants, have examined the relevant records of the Company and information provided by the Management of the Company in relation to issue of a certificate for compliance with the conditions mentioned in Sub Regulation (1) of Regulation 45 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015 for change of name of "Tine Agro Limited" to "Spright Agro Limited" or "Saigon Agro Limited" or such other name as may be approved by Central Registration Centre.

Based on our examination and according to the information and explanation given to us, pursuant to the requirement of provision of Regulation 45 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015, we do hereby confirm that:

Sr. No.	Particular	Comments
1.	A time period of at least one year has elapsed from the last name change.	The Company has changed its name from Kansal Fibres Limited to Tine Agro Limited as on 20.10.2021. After that Company has not change its name.
2.	At least fifty percent of the total revenue in the preceding one-year period has been accounted for by the new activity suggested by the new name: or	The Company has not altered its object and its continuing its current activity and the new name is also as per the Current Activity. So the same has not applicable
3.	The amount invested in the new activity/project is atleast fifty percent of the assets of the Listed entity.	The Company is not going to start any new activity/project, its is continuing their current activity.

This certificate is issued at the request of the Company pursuant to requirement of Regulation 45 (3) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for onward submission to the Stock Exchange, where the equity share of the Company are listed.

Date : 10<sup>th</sup> January, 2024 .

Place : Ahmedabad

For, S K Bhavsar & Co.

Chartered Accountants

Firm No. 145880W



(Shivam Bhavsar)

Proprietor

M. No. 180566

UDIN: 24180566BKEZIE2239