

Limited Review Report

To,
Board of Directors of SPRIGHT AGRO LIMITED (Formerly Known as Tine Agro Limited)

We have reviewed the accompanying statement of unaudited financial results of **SPRIGHT AGRO LIMITED** for the quarter ended 30th June, 2024 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended June 30, 2024" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

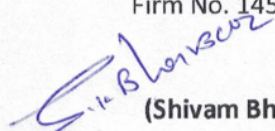
The statement is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting (Ind As 34), prescribed under section 133 of the companies act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the ICAI. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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.

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 results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind As') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 13th July, 2024
Place : Ahmedabad

For, S K Bhavsar & Co.
Chartered Accountants
Firm No. 145880W


(Shivam Bhavsar)
Proprietor
M. No. 180566
UDIN: 24180566BKEZKB4018

SPRIGHT AGRO LIMITED
(Formerly Known as Tine Agro Limited)
(CIN: L01100GJ1994PLC117990)

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2024

Sr No	Particulars	(Rs. in lacs except Per share data)			
		Quarter ended June 30, 2024	Preceding Quarter ended March 31, 2024	Preceding Quarter ended June 30, 2023	Year to date figures for the March 31, 2024
		Un-Audited	Audited	Un-Audited	Audited
1	Revenue From Operations				
	(a) Revenue from Operations	5287.50	4376.27	290.72	7247.04
	(b) Other Income	8.86	11.86	0.00	11.86
	Total Income (Net)	5296.36	4388.13	290.72	7258.90
2	Expenses				
	a. Cost of Materials Consumed	0.00	0.00	0.00	0.00
	b. Purchases of Stock-in-trade	3438.76	5128.96	260.20	7312.31
	c. Changes in inventories of Stock-in-Trade	1151.96	(1402.08)	0.00	(1402.08)
	d. Employee benefits expenses	5.70	11.54	1.56	16.85
	e. Finance Cost	0.31	0.01	0.00	0.01
	f. Depreciation and Amortization Expenses	0.37	0.28	0.00	0.28
	g. Other Expenses	28.70	19.10	6.96	63.43
	Total Expenses	4625.79	3757.80	268.71	5990.78
3	Profit/(Loss) before Exceptional and Extraordinary Items and tax (1-2)	670.56	630.33	22.01	1268.12
4	Exceptional Items	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Extraordinary Items and tax (3-4)	670.56	630.33	22.01	1268.12
6	Extraordinary Items	0.00	0.00	0.00	0.00
7	Profit Before Tax (5-6)	670.56	630.33	22.01	1268.12
8	Tax Expenses				
	(a) Current Tax	45.59	52.18	5.72	105.71
	(b) Deferred Tax	0.00	0.27	0.00	0.27
	Total Tax Expenses	45.59	52.45	5.72	105.98
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	624.97	577.88	16.29	1162.14
10	Profit (Loss) from Discontinuing operations before Tax	0.00	0.00	0.00	0.00
11	Tax Expenses of Discontinuing Operations	0.00	0.00	0.00	0.00
12	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	624.97	577.88	16.29	1162.14
13	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	0.00	0.00	0.00	0.00
14	Net Profit (Loss) for the period (12+13)	624.97	577.88	16.29	1162.14
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
	ii) Income tax relating to items that will not be reclassified to profit or loss	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
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	Total other comprehensive income, net of income tax	0.00	0.00	0.00	0.00
16	Total Comprehensive Income for the period	624.97	577.88	16.29	1162.14
17	Details of equity share capital				
	Paid-up Equity Share Capital	5022.69	5022.69	11.35	5022.69
	Face Value of Equity Share Capital	1.00	1.00	10.00	1.00
18	Details of debt securities				
	Paid -Up Debt capital	0.00	0.00	0.00	0.00
	Face value of debt Securities	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
20	Debenture Redemption reserve	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	0.12	14.35	0.23
	Diluted Earning (Loss) per share from Continuing operations	0.12	0.12	14.35	0.23
II	Earning per Share for discontinuing Operations				
	Basic Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00
	Diluted Earning (Loss) per share from discontinuing operations	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	0.12	14.35	0.23
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.12	0.12	14.35	0.23

SPRIGHT AGRO LIMITED
Roshan A. N.
DIRECTOR

Note:	
1	The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meetings held on July 13, 2024.
2	Figures pertaining to the previous years/periods have been rearranged/regrouped, wherever necessary, to make them comparable with those of the current years/periods.
3	The Business of the company falls within a single primary segment viz. "Trading & Manufacturing of Agriculture Product" and hence, the disclosure requirement of Ind AS 108- Operating Segments is not applicable.
4	The Statutory auditors of the company have carried out a "Limited review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
<p>For and on Behalf of the Board of Spright Agro Limited</p> <p><i>Patel. A.N.</i> Akshaykumar N. Patel (DIN:08067509) (Managing Director)</p>	
Place: Ahmedabad Date: 13th July, 2024	

SPRIGHT AGRO LIMITED
Patel. A.N.
DIRECTOR