



FRATELLI
• VINEYARDS •

Date: November 28, 2024

To,
The Listing Compliance Department
BSE Limited
P. J. Tower, Dalal Street
Mumbai – 400001

Scrip Code: 541741

ISIN: INE401Z01019

Subject : Additional details required for corporate Announcement filed under regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)

Ref : Disclosure under Regulation 30 of the SEBI Listing Regulations- Intimation regarding resignation of the Statutory Auditor of the Company

Dear Sir/ Madam,

This is with reference to your email dated 23.11.2024 and 27.11.2024 seeking Additional Details Required for Corporate Announcement filed under Regulation 30 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 w.r.t. the Corporate Announcement submitted on 22.11.2024 and 26.11.2024 for resignation of statutory auditor with the following remarks:

Discrepancies: Submit reason for delay for not Informing the details of Resignation of Statutory Auditor to the Exchange within 24 Hours from the Effective date of Resignation.

In response to the above, we would like to state that the Company received the Resignation from the Statutory Auditor of the Company on 14th November, 2024, however resignation letter was somehow overlooked. Consequently, there was delay in reporting of the event which was inadvertent and unintentional, there was no malicious or false intention of the Company behind the same.

Going forward, we assure you that we will be more vigilant on the disclosures to be made to the Stock Exchanges and the Company shall furnish information within the time limit prescribed under SEBI (LODR) Regulations 2015, as amended, from time to time.

Kindly take this intimation in record in compliance with applicable statutory provisions.

Thanking You,

Yours Faithfully,
For Fratelli Vineyards Limited
[Formerly known as Tinna Trade Limited]

Mohit Kumar
Company Secretary
ACS 38142

FRATELLI VINEYARDS LIMITED
[Formerly known as TINNA TRADE LIMITED]
CIN: L11020DL2009PLC186397
Regd. Off: NO.6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030
Tel NO.- +91-11-49518530, Fax: +91-11-26804883
E mail: investor.ttl@tinna.in Website: <https://fratelliwines.in/>



FRATELLI
• VINEYARDS •

Date: November 14, 2024

To,
The Listing Compliance Department
BSE Limited
P. J. Tower, Dalal Street
Mumbai – 400001

To,
The Secretary
Calcutta Stock Exchange Limited
7, Lyons Range, Kolkata 700001

Scrip Code: 541741

ISIN: INE401Z01019

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 (SEBI Listing Regulations, 2015) read with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019, we wish to inform that M/s A S H M & Associates, Chartered Accountants (ICAI Firm Registration No. 005790C), Statutory Auditors of the Company have tendered their resignation vide their letter dated 14th November, 2024 informing their inability to continue as the Statutory Auditors of the Company from the closure of business hours on Thursday, 14th November, 2024.

The copy of the resignation letter dated 14th November, 2024 with Annexure: B as received from M/s A S H M & Associates, Chartered Accountants is attached herewith.

Details with respect to resignation/ change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations, SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are annexed herewith.

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.

Kindly take this intimation in record in compliance with applicable statutory provisions.

Thanking You,

Yours Faithfully,
For Fratelli Vineyards Limited
[Formerly known as Tinna Trade Limited]

Mohit Kumar
Company Secretary
ACS 38142

FRATELLI VINEYARDS LIMITED
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E mail: investor.ttl@tinna.in Website: <https://fratelliwines.in/>

**Details as required under Regulation 30 of LODR read with SEBI circular no.
SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.**

ANNEXURE A

A detailed information as prescribed under Regulation 30 read with Para A of Part A of Schedule III of SEBI Listing Regulations:

Sr. No.	Particulars	Detail
	Name of the Auditor	M/s A S H M & Associates
1.	Reason for change viz., appointment, re-appointment, resignation, removal, death or otherwise	Resignation
2.	Date of appointment /re-appointment /cessation (as applicable) & term of Appointment / re-appointment	from the closure of business hours on Thursday, 14 th November, 2024.
3.	Brief Profile	Not Applicable
4.	Disclosure of relationships between Directors (in case of appointment of Director)	Not Applicable



A S H M & ASSOCIATES
(Formerly known as HANS RAJ CHUGH & CO.)
CHARTERED ACCOUNTANTS

E-24 (Basement), Lajpat Nagar - III,
New Delhi - 110024
Ph. : 29832120, Telefax : 29846487
E-mail : hansrajchugh@ashm.in
hansrajchugh@live.com
Website : www.ashm.in

Ref:ASHM/FVL/2024-25/02

Date: November 14, 2024

To,
Fratelli Vineyards Limited
[formerly known as Tinna Trade Limited]
No 6, Sultanpur,
Mandi Road, Mehrauli,
New Delhi-110030

Subject: Resignation from the office of Statutory Auditor of the Company

Dear Sir/Madam,

We refer to our appointment as the statutory auditors of Fratelli Vineyards Limited [earlier known as Tinna Trade Limited] ("the Company") pursuant to the shareholders' resolution in the 15th Annual General Meeting held on 30th June, 2023.

With reference to our communication dated 14th October 2024, wherein we emphasis on the recent changes and amendments in the financial reporting and disclosure requirements resulting into performing additional audit procedure, considering the additional efforts and time involved, we proposed to increase in the existing audit fee's structure. However, the increase in fee is not aligning with the complexity of work and time commitment.

Under the circumstances, we have reassessed our ability to continue as auditor in term of standards on audit and standards on quality control issued by the Institute of Chartered Accountants of India and whether it is commensurate with the additional efforts and reporting involved. Accordingly, we wish to hereby convey our intension to resign as statutory auditor of the company from the closure of business hours on Thursday, 14th of November, 2024.

We have completed statutory audit in respect of Financial Statements for the year ended 31.03.2024 and issued our limited review report to the un-audited standalone and consolidated financial statement for half year ended 30th September, 2024 on 13th November 2024. Our resignation will be effective from closing of business hours of 14th November, 2024.

We place on record our sincere gratitude for the cooperation and support extended to us by the Management and staff of the Company during our professional association.

As per requirements of the Companies Act, 2013 we shall be forwarding the copy of ADT 3 as filed with Registrar of Companies, in due course.



Please find attached Annexure A, the information to be obtained by the Company from the auditors for the resignation as required by the Securities and Exchange Board of India's Circular No CIR/CFD/CMD1/114/2019 dated 18th October 2019.

Thanking You

For **ASHM & Associates**
Chartered Accountants
Firm Registration No. 005790C



(Hans Raj Chugh)
Partner
Membership No.088646



ANNEXURE-A

Information to be obtained from the statutory auditor upon resignation as per SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023

Sr. No.	Particulars	Detail
1.	Name of the Listing Entity	Fratelli Vineyards Limited (Formerly known as Tinna Trade Limited)
2.	Details of the statutory auditor (a) Name (b) Address (c) Phone Number (d) Email	ASHM & Associates E- 24 (Basement), Lajpat Nagar III, New Delhi – 110024 011- 29832120 hansrajchugh@ashm.in
3.	Details of association with the listed entity (a) Date on which the statutory auditor was appointed. (b) Date on which the term of the statutory auditor was scheduled to expire (c) Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	(a) Appointed at the 15 th Annual General Meeting held on 30 th June, 2023. (b) On conclusion of the 20 th AGM. (c) We have issued our auditor report for the year ended 31 st March, 2024 on 28 th May, 2024 and had completed our limited review for the period ended 30 th September, 2024 on 13 th November 2024
4.	Detailed reasons for resignation.	Please refer our resignation letter dated November 14, 2024
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)	Not Applicable
6.	In case the information requested by the Applicable 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.	Not Applicable



	<p>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)</p> <p>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.</p>	
	Any other facts relevant to the resignation	None

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 the resignation of our firm.

