

SPRIGHT AGRO LIMITED

(Formerly Known as Tine Agro Limited)

CIN NO. L01100GJ1994PLC117990

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

E mail Id: kansalfiberltd@gmail.com, Contact No. 7600916324

Website: www.sprightagro.com

Date: 05th February,2025

To,
Corporate Listing Department
The BSE Limited,
P J Towers, Dalal Street, Fort,
Mumbai-400 001

**Subject : Integrated Filing (Financials) for the quarter and nine months ended
December 31, 2024**

Scrip Code : 531205

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December
31 2024, read with BSE

Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025,
we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months
ended December 31, 2024.

This is for your information and records.

This will also be hosted on the Company's website, at www.sprightagro.com .

Thanking you,

Yours faithfully,

For, Spright Agro Limited

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Akshaykumar N. Patel
Managing Director
DIN : 08067509

Independent Auditor's Review Report on Unaudited Financial Results of Spright Agro Limited (Formerly Known as Tine Agro Limited) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
Board of Directors of Spright Agro Limited

We have reviewed the accompanying statement of unaudited financial results of **Spright Agro Ltd** for the quarter ended 31st December, 2024 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended December 31, 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.

Emphasis of Matter

Balance of Trade Receivable, Payable and Loans are subject to confirmation, our report is not modified on the same. Further, Inventory details are solely based on management certification.

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 : 5th February, 2025
Place : Ahmedabad

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



S. K. Bhavsar
(Shivam Bhavsar)
Proprietor
M. No. 180566

UDIN:25180566BMHTQI4277

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2024

(Rs. in lacs except Per share data)							
Sr No	Particulars	Quarter ended	Quarter ended	Quarter ended	Nine Months	Nine Months	For the year ended on
		December 31, 2024	September 30, 2024	December 31, 2023	ended December 31, 2024 (Year to date for Current Period)	ended December 31, 2023 (Year to date for Previous Period)	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations						
	(a) Revenue from Operations	5,490.98	5,402.50	2,267.75	16,180.98	2,870.78	7,247.04
	(b) Other Income	8.29	5.93	-	23.08	-	11.86
	Total Revenue (Net)	5,499.27	5,408.43	2,267.75	16,204.06	2,870.78	7,258.90
2	Expenses						
	a. Operating Expenses	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	4,405.01	5,014.00	1,637.73	12,857.76	2,183.35	7,312.31
	c. Changes in inventories of Stock-in-Trade	321.96	(322.33)	-	1,151.59	-	(1,402.08)
	d. Employee benefits expenses	13.20	8.46	1.95	27.36	5.31	16.85
	e. Finance Cost	0.00	1.84	-	2.15	-	0.01
	f. Depreciation and Amortization Expenses	0.37	0.37	-	1.11	-	0.28
	g. Other Expenses	64.15	8.28	36.51	101.13	44.33	63.43
	Total Expenses	4,804.69	4,710.63	1,676.20	14,141.11	2,232.98	5,990.78
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	694.58	697.81	591.55	2,062.95	637.79	1,268.12
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before Extraordinary Items and tax (3-4)	694.58	697.81	591.55	2,062.95	637.79	1,268.12
6	Extraordinary Items	-	-	-	-	-	-
7	Profit Before Tax (5-6)	694.58	697.81	591.55	2,062.95	637.79	1,268.12
8	Tax Expenses						
	(a) Current Tax	30.24	1.92	41.51	77.75	53.53	105.71
	(b) Deferred Tax	0.26	-	-	0.26	-	0.27
	(c) Earlier Period Tax Effect	(44.80)	-	-	(44.80)	-	-
	Total Tax Expenses	(14.30)	1.92	41.51	33.21	53.53	105.98
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	708.88	695.89	550.04	2,029.74	584.26	1,162.14
10	Profit (Loss) from Discontinuing operations before Tax	-	-	-	-	-	-
11	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
12	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	708.88	695.89	550.04	2,029.74	584.26	1,162.14
13	Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method	-	-	-	-	-	-
14	Net Profit (Loss) for the period (12+13)	708.88	695.89	550.04	2,029.74	584.26	1,162.14
15	Other comprehensive income, net of income tax						
	a) i) Amount of item that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) i) item that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income, net of income tax	-	-	-	-	-	-
16	Total Comprehensive Income for the period	708.88	695.89	550.04	2,029.74	584.26	1,162.14
17	Details of equity share capital						
	Paid-up Equity Share Capital	10,715.08	5,357.54	2,511.35	10,715.08	2,511.35	5,022.69
	Face Value of Equity Share Capital	1.00	1.00	10.00	1.00	10.00	1.00
18	Details of debt securities						
	Paid-Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
19	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	6,589.39
20	Debenture Redemption reserve	-	-	-	-	-	-
21	Earning per Share						
i	Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	0.07	0.13	2.19	0.19	2.33	0.23
	Diluted Earning (Loss) per share from Continuing operations	0.07	0.13	2.19	0.19	2.33	0.23
ii	Earning per Share for discontinuing Operations						
	Basic Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
	Diluted Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
iii	Earnings per Equity Share						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.07	0.13	2.19	0.19	2.33	0.23
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.07	0.13	2.19	0.19	2.33	0.23

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 February 05, 2025.
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 of Agriculture Product" and hence, the disclosure requirement of Ind AS 108- Operating Segments is not applicable.
4	During the period company has issued Bonus shares in 1:1 ratio which result into increase in number of Equity shares from 53,57,53,771 to 107,15,07,542. (Utilized Surplus Balance of Profit and Loss Account and Security Premium Account, Date of Event: 29/11/2024)
5	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.

Place: Ahmedabad
Date: 5th February, 2025

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

SPRIGHT AGRO LIMITED

Patel AN

Mr Akshaykumar N Patel
(DIN: 08067509)
(Managing Director & CFO)

DIRECTOR

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.- Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:

Sr No.	Particulars	Amount In Lakhs
1	Loans / revolving facilities like cash credit from banks / financial institutions	
A.	Total amount outstanding as on date	0
B.	Of the total amount outstanding, amount of default as on date	0
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3	Total financial indebtedness of the listed entity including shortterm and long-term debt	0

D.FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) : Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)