



Date: August 13, 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 : Outcome of the Board of Directors meeting held on Tuesday, August 13, 2024 of Fratelli Vineyards Limited [formerly known as Tinna Trade Limited] (“the Company”)

Dear Sir/ Madam,

In compliance with Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force), this is to inform your good office that the Board of Directors of the Company at their meeting held on Tuesday, August 13, 2024, has, inter alia, considered and approved the following items of agenda:-

1. Un-audited standalone and consolidated Financial Results for the first Quarter ended June 30, 2024, as recommended by the Audit Committee of the Company. A copy of the said Un-audited standalone and consolidated Financial Results and Auditors’ Limited Review Report for the Quarter ended June 30, 2024 are enclosed herewith as “*Annexure- A*”.
2. Based on the recommendations of the Nomination and Remuneration Committee, appointment of Mr. RAHUL RAMA NARANG (DIN: 00029995) as an Additional Director designated as Non-Executive Independent Director, w.e.f. from August 13th, 2024.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, are provided as Annexure – B

3. Based on the recommendations of the Nomination and Remuneration Committee, appointment of Mr. Rajesh Kumar Garg as the Chief Financial Officer of the Company August 13, 2024.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, are provided as Annexure - C

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: ttl.del@tinna.in Website: www.tinnatrade.in



4. Approval of draft Notice of the 16th Annual General Meeting (“AGM”) of the members of the Company to be held on Wednesday, September 25, 2024, to seek necessary approval for the abovesaid issue and other connected matters.
5. Approval of the Board Report alongwith annexures for the financial year ended 31st March 2024.
6. Appointment of **Mr. Ajay Baroota, Practicing Company Secretary, (Membership No. 3495; CP No.: 3945), Proprietor of M/s. Ajay Baroota & Associates as Scrutinizer** for the process of remote e-voting for the AGM to be held on Wednesday, September 25, 2024.

The Meeting commenced at 01:30 P.M. and concluded at 05:00 P.M.

This is for your information and records.

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
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A S H M & ASSOCIATES

(Formerly known as HANS RAJ CHUGH & CO.)
CHARTERED ACCOUNTANTS

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Review Report

To

The Board of Directors

Fratelli Vineyards Limited (Previously Known as Tinna Trade Limited)

No.6, Sultanpur, Mandi Road, Mehrauli,

New Delhi-110030

1. We have reviewed the unaudited standalone financial results of Fratelli Vineyards Limited (the “Company”) for the quarter ended June 30, 2024, which are included in the accompanying “Statement of unaudited standalone financial results for the quarter ended June 30, 2024 “(the “Statement”). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the “Listing Regulation, 2015), which has been initialled by us for identification purpose. The Statement is the responsibility of the Company’s management and has been approved by the Board of Board of Directors. Our responsibility is to issue a report on the Statement Based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, ‘Review of Interim Financial Information Performed by the Independent Auditor of the Entity’ issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the’’ Statement is free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement .

For A S H M & Associates
Chartered Accountants
Firm Registration No.:005790C

**HANS RAJ
CHUGH**

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Partner

Membership No.: 088646

UDIN No.: 24088646BKHAUO4609

Place: New Delhi

Dated: 13/08/2024

FRATELLI VINEYARDS LIMITED (PREVIOUSLY KNOWN AS TINNA TRADE LIMITED)

Registered Office: No.6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030

Website:www.tinnatrade.in,email:investor.ttl@tinna.in,Telephone No.:011-49518530 Fax no.:011-26804883

CIN : L11020DL2009PLC186397

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rs. In lakhs)

S.No	Particulars	Quarter Ended			Year Ended
		30-Jun-24 (Unaudited)	31-Mar-24 (Audited)	30-Jun-23 (Unaudited)	31-Mar-24 (Audited)
1	Income				
	Revenue from operations	10,772.20	8,856.82	3,475.14	24535.36
	Other Income	10.23	10.59	43.12	108.43
	Total income	10,782.43	8,867.42	3,518.26	24,643.80
2	Expenses				
	(a) Purchases of traded goods	7,979.59	10,053.74	3,758.23	25300.25
	(b) Changes in inventory of traded goods	2,483.61	(1740.89)	(535.30)	(2227.98)
	(c) Employee benefits expenses	64.00	83.46	80.08	376.15
	(d) Finance costs	117.27	119.04	90.43	407.54
	(e) Depreciation and amortization expenses	1.97	2.91	3.05	11.72
	(f) Other expenses	126.99	341.97	114.05	755.85
	Total expenses	10,773.43	8,860.24	3,510.54	24,623.54
3	Profit/(Loss) before tax (1-2)	9.00	7.18	7.72	20.26
4	Tax expense				
	(a) Current tax	-	-	-	-
	(b) Adjustment of tax relating to earlier years	-	-	-	-
	(c) Deferred tax liability/ (Assets)	1.95	8.60	(2.33)	8.76
	Total Tax expenses	1.95	8.60	(2.33)	8.76
5	Net profit/ (loss) for the period (3-4)	7.05	(1.42)	10.05	11.50
6	Other comprehensive income				
	Other Comprehensive Income not to be reclassified to profit or loss in subsequent periods				
	(a) Re-measurement gains/(losses) on defined benefits plans	0.12	1.03	0.49	(0.01)
	(b) Re-measurement gains on Investments [FVTOCI]	-	(231.71)	-	(231.71)
	(c) Gains on disposal of Investments [FVTOCI]	-	-	-	-
	(d) Income Tax Effect	(0.03)	(0.26)	(0.12)	-
	Total Other Comprehensive Income (Net of Tax)	0.09	(230.94)	0.36	(231.72)
7	Total Comprehensive Income for the Period (Net of tax) (5+6)	7.14	(232.36)	10.42	(220.22)
8	Paid up Equity Share capital(Face value of Rs. 10/- Each)	4,220.54	856.48	856.48	856.48
9	Other Equity				1827.42
10	Earnings per equity share (EPS)				
	a) Basic Earning Per Share (Rs.)	0.02	(0.02)	0.12	0.13
	b) Diluted Earning Per Share (Rs.)	0.02	(0.02)	0.12	0.13

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For Fratelli Vineyards Limited

Gaurav Sekhri
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Place : New Delhi
Date:-13th Aug, 2024

Director

Notes on standalone financial statements

1 These Standalone Financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments thereafter.

2 Segment Reporting

The segment reporting of the Company has been prepared in accordance with Ind AS-108, "Operating Segment" (specified under the section 133 of the Companies Act 2013 (the Act) read with Companies (Indian Accounting Standards) Rule 2015 (as amended from time to time) and other relevant provision of the Act). For management purposes, the Company is organized into business units based on its products and services and has two reportable segments as follows:

a) Operating Segments :

Agro Commodities

Pulses,Grains,Oil Seeds and Edible Oil, Soyabean meal, Sunflower meal, etc

Steel Abrasives

Steel shots, Steel Cut Wire Shots

b) Identification of Segments:

The Board of Directors monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the financial statements. Operating segments have been identified on the basis of the nature of product / services and have been identified as per the quantitative criteria specified in the Ind AS.

3 (a) The Company has passed a resolution in the Extraordinary General meeting of the Company held on 1st day of April 2024, where in consent has been accorded to acquire 1,23,11,671 Equity Shares of Rs.10/-each fully paid up of Fratelli Wines Private Limited shares at a fair value of Rs 180/- per share aggregating to a total consideration of 22161.01 Lakhs. The same has been discharged by the company by way of issue of 3,07,79,184 equity shares of the company at a fair value of Rs.72/-per equity shares of Rs.10/- each fully paid up. After the completion of the transaction, M/s Fratelli Wines Private Limited has become 100% subsidiary of the Company, w.e.f 22.04.2024

(b) Further during the quarter , the Company has issued 28,61,500. fully Convertible Warrants at an issue price of 72/-each which have been converted into 2861500 fully paid up equity shares of Rs. 10/- each on May 30, 2024 and June13, 2024.

4 The name of the company has been changed from Tinna Trade Limited to Fratelli Vineyards Limited with effect from the date 26th July 2024

5 In case of Subsidiary Company, M/s Fratelli Wines Private Limited depreciation is being charged on SLM basis as per Schedule II of the Companies Act 2013. To align the method of charging depreciation across the group, the method of depreciation have been changed by the Company w.e.f from 1st day of April 2024 from WDV basis to SLM basis. The impact of such change is not material.

6 The above financial results have been reviewed by the Audit Committee. These results have been approved by the Board of Directors at their meeting held on 13th August 2024. Limited review under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors of the Company. The auditors have issued an unmodified report on the above results.

The figures of the quarter ended March 31, 2024 are the balancing figures between audited figure in respect of the full financial year up to

7 March 31, 2024 and the unaudited published year-to-date figures up to December 31, 2023, being the date of the end of third quarter of the financial year which were subjected to limited review.

Place: New Delhi
Date:-13th Aug, 2024

**HANS RAJ
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For Fratelli Vineyards Limited

**Gaurav
Sekhri**
Director

Director

FRATELLI VINEYARDS LIMITED (PREVIOUSLY KNOWN AS TINNA TRADE LIMITED)

Registered Office : No.6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030

Website:www.tinnatrade.in, Email:investor.ttl@tinna.in, Telephone No.:011-49518530 Fax no.:011-26804883

CIN:L11020DL2009PLC186397

SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES

FOR THE QUARTER ENDED JUNE 30, 2024

(Rs In lakhs)

S.No	Particulars	Quarter Ended			Year Ended
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Segment Revenue (Sales and other operating revenue)				
	Trading in Agro Commodities	10440.73	7067.35	2344.28	19434.09
	Trading in Steel Abrasives	332.72	1789.47	1151.23	5118.25
	Others	-	-	-	-
	Total	10773.45	8856.82	3495.51	24552.34
	Less: Inter segment revenue	-	-	-	-
	Total Segment Revenue	10773.45	8856.82	3495.51	24552.34
2	Segment Results				
	Trading in Agro Commodities	161.27	56.50	(61.11)	17.06
	Trading in Steel Abrasives	9.16	168.42	166.48	584.53
	Others	-	-	-	-
	Total	170.44	224.92	105.37	601.59
	Add: i) Other Un-allocable Income	8.98	10.59	22.75	91.45
	Less: i) Finance Cost	117.27	119.04	90.43	407.54
	ii) Other Un-allocable Expenses	53.15	109.29	29.97	265.24
	Total Profit before Tax	9.00	7.18	7.72	20.26
3	Segment Assets				
	Trading in Agro Commodities	5289.55	6304.88	3721.63	6304.88
	Trading in Steel Abrasives	91.09	1269.52	1686.26	1269.52
	Others	-	-	-	-
	Unallocable assets	26336.74	2295.87	2368.35	2295.87
	Total Assets	31717.38	9870.27	7776.23	9870.27
4	Segment Liabilities				
	Trading in Agro Commodities	1254.23	3472.21	257.92	3472.21
	Trading in Steel Abrasives	200.76	347.99	1290.43	347.99
	Others	-	-	-	-
	Unallocable liabilities	3350.06	3366.17	3313.36	3366.17
	Total liabilities from (continuing and discontinued operations)	4805.05	7186.37	4861.70	7186.37

**HANS RAJ
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Place: New Delhi
Date:-13th Aug, 2024

For Fratelli Vineyards Limited

**Gaurav
Sekhri**

Director



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

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Review Report

To
The Board of Directors
Fratelli Vineyards Limited (Previously Known as Tinna Trade Limited)
No.6, Sultanpur, Mandi Road, Mehrauli,
New Delhi-110030

1. We have reviewed the unaudited consolidated financial results of Fratelli Vineyards Limited (the “parent”) its subsidiaries (the parent and its subsidiaries hereinafter referred to as the “Group”) (refer paragraph 4 below) for the quarter ended June 30,2024 which are included in the accompanying “Statement of unaudited consolidated financial result for the quarter ended June 30,2024” (the “Statement”). The Statement is being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulation, 2015), which has been initialled by us for identification purposes.
2. This Statement, which is the responsibility of the Parent’s Management and has been approved by the Parent’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principal generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Statement on Review Engagements (SRE) 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”, issued by the Institute of Chartered Accountants of India. This Standard Requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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 conduction 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.

We also performed procedures in accordance with the circular with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 - a) Fratelli Vineyards Limited (Parent)
 - b) Fratelli Wines Private Limited. (wholly- owned Subsidiary).

5. Based on our review conducted and procedures as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement
6. We did not review the interim financial results of Subsidiary company, whose financial statement reflect total revenue of Rs 4409.29 Lakhs, total net loss after tax of Rs 9.71 Lakhs and total comprehensive loss of Rs 17.71 Lakhs for the quarter ended June 30,2024 as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors, whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of the Subsidiary is based solely on the report of the other auditors and procedures performed by us as stated in paragraph 3 above. Our conclusion on the statement is not modified in respect of the above matter.

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

**HANS RAJ
CHUGH**

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(Hans Raj Chugh)
Partner

Membership No.: 088646
UDIN No.: 24088646BKHAUP3258

Place: New Delhi
Dated: 13/08/2024

FRATELLI VINEYARDS LIMITED (PREVIOUSLY KNOWN AS TINNA TRADE LIMITED)

Registered Office: No.6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030

Website:www.tinnatrade.in,email:investor.ttl@tinna.in,Telephone No.:011-49518530 Fax no.:011-26804883

CIN : L11020DL2009PLC186397

**UNAUDITED STATEMENT CONSOLIDATED FINANCIAL RESULTS
FOR THE QUARTER ENDED JUNE 30, 2024**

(Rs. In lakhs)

S.No	Particulars	Quarter Ended			Year Ended
		30-Jun-24 (Unaudited)	31-Mar-24 (Unaudited)	30-Jun-23 (Unaudited)	31-Mar-24 (Unaudited)
1	Income				
	Revenue from operations	15,017.42	11,863.67	7,927.21	45107.48
	Other Income	68.29	105.22	105.31	377.55
	Total income	15,085.71	11,968.89	8,032.52	45,485.03
2	Expenses				
	(a) Cost of material consumed	1141.62	1999.35	896.50	4889.85
	(b) Excise duty on sales	665.57	588.82	750.08	2971.78
	(c) Purchases of traded goods	7,998.06	10,059.54	3,777.07	25444.86
	(d) Changes in inventory of finished goods, traded goods and work in progress	1,982.66	(3049.22)	(675.38)	(3044.13)
	(e) Employee benefits expenses	951.58	854.29	806.05	3410.30
	(f) Finance costs	388.57	393.07	308.24	1363.90
	(g) Depreciation and amortization expenses	181.92	174.12	153.46	660.91
	(h) Other expenses	1,821.97	1,430.24	1,841.89	8563.03
	Total expenses	15,131.95	12,450.21	7,857.91	44,260.49
3	Profit/(Loss) before tax (1-2)	(46.24)	(481.32)	174.61	1224.54
4	Tax expense				
	(a) Current tax	29.95	(136.40)	52.99	385.13
	(b) Adjustment of tax relating to earlier years	-	6.16	(2.39)	(17.40)
	(c) Deferred tax liability/ (Assets)	(33.81)	22.39	(7.69)	(30.18)
	Total Tax expenses	(3.86)	(107.85)	42.91	337.55
5	Net profit/ (loss) for the period (3-4)	(42.38)	(373.47)	131.70	886.99
6	Other comprehensive income				
	Other Comprehensive Income not to be reclassified to profit or loss in subsequent periods				
	(a) Re-measurement gains/(losses) on defined benefits plans	(10.57)	(9.49)	(10.04)	(42.11)
	(b) Re-measurement gains on Investments [FVTOCI]	-	-	-	-
	(c) Gains on disposal of Investments [FVTOCI]	-	-	-	-
	(d) Income Tax Effect	2.66	2.39	2.53	10.60
	Total Other Comprehensive Income (Net of Tax)	(7.91)	(7.10)	(7.52)	(31.51)
7	Total Comprehensive Income for the Period (Net of tax) (5+6)	(50.29)	(380.57)	124.19	855.48
8	Profit for the year attributable to:	(42.38)	(373.47)	131.70	886.99
	Equity shareholders of the parent company	265.42	(54.01)	7.78	(15.03)
	Non-controlling interest	(307.80)	(319.46)	123.92	902.02
9	Other Comprehensive Income/Loss attributable to:	(7.91)	(7.10)	(7.52)	(31.51)
	Equity shareholders of the parent company	(6.12)	0.54	0.11	(0.96)
	Non-controlling interest	(1.79)	(7.64)	(7.63)	(30.55)
10	Total Comprehensive Income/Loss attributable to:	(50.29)	(380.57)	124.19	855.48
	Equity shareholders of the parent company	259.30	(53.47)	7.90	(15.99)
	Non-controlling interest	(309.59)	(327.10)	116.29	871.47
11	Paid up Equity Share capital(Face value of Rs. 10/- Each)	4,220.54	856.48	856.48	856.48
12	Other Equity				1370.51
13	Earnings per equity share (EPS)				
	a) Basic Earning Per Share (Rs.)	0.67	(0.63)	0.09	(0.18)
	b) Diluted Earning Per Share (Rs.)	0.67	(0.63)	0.09	(0.18)

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For Fratelli Vineyards Limited

Gaurav Sekhri
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DN: cn=Gaurav Sekhri, o=FRATELLI VINEYARDS LIMITED, ou=FRATELLI VINEYARDS LIMITED, email=gaurav.sekhri@fratelli.com, postalCode=110024, st=Delhi, serialNumber=4857, uri=urn:oid:0.9.2303496620118626793402701000000000423917361, ou=HANS RAJ CHUGH
Date: 2024.08.13 15:08:47 +05'30'

Director

Place : New Delhi
Date : 13/08/2024

Notes on Consolidated financial statements

- 1 These Consolidated Financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments thereafter.
- 2 **Segment Reporting**

The segment reporting of the group have been prepared in accordance with Ind AS-108, "Operating Segment" (specified under the section 133 of the Companies Act 2013 (the Act) read with Companies (Indian Accounting Standards) Rule 2015 (as amended from time to time) and other relevant provision of the Act). For management purposes, the group is organized into business units based on its products and services and has three reportable segments as follows:

 - a) **Operating Segments :**

Agro Commodities	Pulses,Grains,Oil Seeds and Edible Oil, Soyabean meal, Sunflower meal, etc
Steel Abrasives	Steel shots, Steel Cut Wire Shots
Wine manufacturing and sales	All type of wine products
 - b) **Identification of Segments:**

The Board of Directors monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the financial statements. Operating segments have been identified on the basis of the nature of product / services and have been identified as per the quantitative criteria specified in the Ind AS.
- 3 (a) The Parent Company has passed a resolution in the Extraordinary General meeting of the Company held on 1st day of April 2024, where in consent has been accorded to acquire 1,23,11,671 Equity Shares of Rs.10/-each fully paid up of Fratelli Wines Private Limited shares at a fair value of Rs 180/- per share aggregating to a total consideration of 22161.01 Lakhs. The same has been discharged by the company by way of issue of 3,07,79,184 equity shares of the company at a fair value of Rs.72/-per equity shares of Rs.10/- each fully paid up. After the completion of the transaction, M/s Fratelli Wines Private Limited has become 100% subsidiary of the Company, w.e.f 22.04.2024
- (b) In Accordance with Paragraph 9 (iii) of Appendix C of Ind AS 103 ' Business Combinations', financial information in the financial statements in respect of prior periods are restated as if the business combination had occurred from the beginning of the preceding period since common control existed as on that date. The financial statements are prepared along with restated comparative figures under the pooling of interest method and as defined in Appendix A of Ind AS 110, Consolidated Financial Statements, equity in a subsidiary not attributable, directly or indirectly, to a parent is reported as Non Controlling Interest (NCI)
- (c) Further during the quarter , the Company has issued 28,61,500. fully Convertible Warrants at an issue price of 72/-each which have been converted into 28,61,500 fully paid up equity shares of Rs. 10/- each on May 30th, 2024 and June 13th, 2024.
- 4 The name of the parent company has been changed from Tinna trade Limited to Fratelli Vineyards Limited with effect from the date 26th July 2024
- 5 In case of Subsidiary Company, M/s Fratelli Wines Private Limited depreciation is being charged on SLM basis as per Schedule II of the Companies Act 2013. To align the method of charging depreciation across the group, the method of depreciation have been changed by the parent Company w.e.f from 1st day of April 2024 from WDV basis to SLM basis. The impact of such change is not material.
- 6 The above financial results have been reviewed by the Audit Committee. These results have been approved by the Board of Directors at their meeting held on 13th August 2024.Limited review under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors of the Company. The auditors have issued an unmodified report on the above results.

**HANS
RAJ
CHUGH**

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c=IN,
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serialNumber=488270562326409703490
c=IN, postalCode=110005, cn=HANS RAJ CHUGH,
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550454236e115d0a2d81101558009738,
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serialNumber=488270562326409703490

Place: New Delhi
Date:-13th Aug, 2024

For Fratelli Vineyards Limited

**Gaurav
Sekhri**

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ou=Director, email=Gaurav.Sekhri@fratellivineyards.com,
c=IN,
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550454236e115d0a2d81101558009738,
emailAddress=Gaurav.Sekhri@fratellivineyards.com,
serialNumber=488270562326409703490

Director

FRATELLI VINEYARDS LIMITED (PREVIOUSLY KNOWN AS TINNA TRADE LIMITED)

Registered Office : No.6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030

Website:www.tinnatrade.in, Email:investor.ttl@tinna.in, Telephone No.:011-49518530 Fax no.:011-26804883

CIN:L11020DL2009PLC186397

SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED JUNE 30, 2024

(Rs In lakhs)

S.No	Particulars	Quarter Ended			Year Ended
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Segment Revenue (Sales and other operating revenue)				
	Trading in Agro Commodities	10334.71	6874.44	2216.36	18718.50
	Trading in Steel Abrasives	332.72	1789.47	1151.23	5118.25
	Wine manufacturing and sales	4,409.29	3,294.39	4,642.18	21,556.82
	Total	15076.72	11958.30	8009.77	45393.57
	Less: Inter segment revenue	-	-	-	-
	Total Segment Revenue	15076.72	11958.30	8009.77	45393.57
2	Segment Results				
	Trading in Agro Commodities	121.53	13.91	(67.45)	(37.75)
	Trading in Steel Abrasives	9.16	168.42	166.48	584.53
	Wine manufacturing and sales	255.79	(171.89)	391.04	2215.45
	Total	386.48	10.44	490.07	2762.23
	Add: i) Other Un-allocable Income	8.98	10.59	22.75	91.45
	Less: i) Finance Cost	388.57	393.07	308.24	1363.90
	ii) Other Un-allocable Expenses	53.13	109.29	29.97	265.24
	Total Profit before Tax	(46.24)	(481.33)	174.61	1,224.55
3	Segment Assets				
	Trading in Agro Commodities	5041.01	5376.58	2972.40	5376.58
	Trading in Steel Abrasives	91.09	1269.52	1686.26	1269.52
	Wine manufacturing and sales	27997.74	26519.20	21769.24	26519.20
	Unallocable assets	1464.60	1600.74	1441.51	1600.74
	Total Assets	34594.44	34766.04	27869.41	34766.04
4	Segment Liabilities				
	Trading in Agro Commodities	1254.23	3472.21	257.92	3472.21
	Trading in Steel Abrasives	200.76	347.99	1290.43	347.99
	Wine manufacturing and sales	16151.98	16007.05	13166.38	16007.05
	Unallocable liabilities	3350.06	3366.17	3313.36	3366.17
	Total liabilities from (continuing and discontinued operations)	20957.03	23193.42	18028.09	23193.42

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 uri=urn:ietf:params:spki:uri=mailto:hansraj.chugh@fratellivineyards.com,
 date=2024.08.13 14:39:05 +05'30'

Place: New Delhi
 Date : 13/08/2024

For Fratelli Vineyards Limited

Gaurav Sekhri
Digitaly signed by Gaurav Sekhri
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 o=Gaurav Sekhri, email=gaurav.sekhri@fratellivineyards.com,
 c=IN, postalCode=110030, st=Delhi, serial=18658, version=3,
 uri=urn:ietf:params:spki:uri=mailto:gaurav.sekhri@fratellivineyards.com,
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 Director

ANNEXURE C

Disclosure of information pursuant to Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023:

Sr. No.	Particulars	Ms. RAHUL RAMA NARANG
1.	Reason for change viz., appointment, re-appointment, resignation, removal, death or otherwise	Appointment of Mr. RAHUL RAMA NARANG (DIN: 00029995) as an Additional Non-Executive Independent Director of the Company.
2.	Date of appointment/ reappointment/cessation (as applicable) & term of appointment/re-appointment;	13 th August, 2024
3.	Brief Profile	Brief profile forms part of the enclosed.
4.	Disclosure of relationships between Directors (in case of appointment of Director)	Mr. Rahul Rama Narang does not have any relation with directors.



o'cean beverages™

An innovation by

NARANG
GROUP 

RAHUL NARANG
FOUNDER, CHAIRMAN & MD

A graduate in Entrepreneurship from Babson College in Boston, Harvard Business School's Owners President Management Program, and several YPO-Harvard Programs, Rahul Narang, under his leadership & business acumen, has established **The Narang Group** as one of the leading premium food & beverage companies in India.

The Narang Group is all about "Crafting Brands", dating back to 1999, when Rahul's love for Red Bull led to launching the brand & novel energy drink category in the country. Since then, the group has successfully introduced an entire nation to some of the finest beverage brands over the last two decades, such as Evian, Perrier, Twinings, Monster, Lindt, Fever Tree & several others. The route-to-consumer that was built & developed for these brands in India over the years, soon led to the idea of launching his own portfolio of lifestyle health & wellness beverages.

The Narang Group owns *Ocean Beverages*. - the No. brand in the fruit water & premium mixer segment in the country, as well as the No. 1 premium natural mineral water – *Qua from the Himalayan Foothills*. Apart from Ocean & Qua, the group's current portfolio also comprises of world class brands such as illy & Haribo.

When it comes to inspiring smarter hydration, Ocean Beverages aim to set the benchmark, with *Ocean Fruit Water*, *Ocean Natural Energy Drink* & *Ocean Natural Mixers*, all of which have been crafted as 'better-for-you' products, with a focus on sustainable living. The brand's purpose is to redefine hydration for 350 million consumers in the country, being present in over 100k retail touchpoints across 250 cities with its portfolio of healthy, natural innovative beverages in the hydration+ segment, that are not only good for them, but the environment too ([instagram.com/oceanbeverages](https://www.instagram.com/oceanbeverages))

Virat Kohli – internationally renowned Sportsman, has a stake in Ocean Beverages along with several other high-profile investors.

Rahul, being a member of YPO (Young President's Organization) since 2010, and also serving on the Regional Board of YPO South Asia since 2019, firmly believes in life-long learning, through education, exchange of ideas and meaningful relationships.



rahul.n@naranggroup.com



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ANNEXURE D**Disclosure of information pursuant to Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023:**

Sr. No.	Particulars	Ms. RAJESH KUMAR GARG
1.	Reason for change viz., appointment, re-appointment, resignation, removal, death or otherwise	Appointment of Mr. RAJESH KUMAR GARG as a Chief Financial Officer of the Company.
2.	Date of appointment/ reappointment/cessation (as applicable) & term of appointment/re-appointment;	13 th August, 2024
3.	Brief Profile	<p>Mr. Rajesh Kumar Garg, is a Commerce postgraduate, Chartered Accountant, with 23 years of extensive experience in diverse finance and accounting leadership roles.</p> <p>Presently, Mr. Rajesh Kumar Garg serving as GM Finance & Accounts in subsidiary company and continue to get his remuneration from its subsidiary company.</p>
4.	Disclosure of relationships between Directors (in case of appointment of Director)	Mr. Rajesh Kumar Garg does not have any relation with directors.