



**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 14<sup>th</sup> November, 2024 informing their inability to continue as the Statutory Auditors of the Company from the closure of business hours on Thursday, 14<sup>th</sup> November, 2024.

The copy of the resignation letter dated 14<sup>th</sup> 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 Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 and CIR/CFD/CMD1/114/2019 dated October 18, 2019 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**  
**[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](mailto: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:**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Detail</b>
	Name of the Auditor	M/s A S H M & Associates
1.	Reason for change viz., <del>appointment, re-appointment,</del> resignation, <del>removal, death or</del> <del>otherwise</del>	Resignation
2.	Date of <del>appointment /re-appointment</del> /cessation (as applicable) & term of Appointment / re-appointment	from the closure of business hours on Thursday, 14 <sup>th</sup> 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 15<sup>th</sup> Annual General Meeting held on 30th June, 2023.

With reference to our communication dated 14<sup>th</sup> 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, 14<sup>th</sup> 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 30<sup>th</sup> September, 2024 on 13<sup>th</sup> November 2024. Our resignation will be effective from closing of business hours of 14<sup>th</sup> 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 18<sup>th</sup> 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 <a href="mailto:hansrajchugh@ashm.in">hansrajchugh@ashm.in</a>
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 <sup>th</sup> Annual General Meeting held on 30 <sup>th</sup> June, 2023. (b) On conclusion of the 20 <sup>th</sup> AGM. (c) We have issued our auditor report for the year ended 31 <sup>st</sup> March, 2024 on 28 <sup>th</sup> May, 2024 and had completed our limited review for the period ended 30 <sup>th</sup> September, 2024 on 13 <sup>th</sup> 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.

