



MANOJ VATSAL & CO.
CHARTERED ACCOUNTANTS

To,
The Bombay Stock Exchange,
Department of Corporate Services,
Floor 25, P J Tower,
Dalal Street,
Mumbai- 400001.

Sub: Auditor Certificate from Name Change of Toyam Industries Limited

Dear Sir,

With reference name change of company from **Toyam Industries Limited** to **Toyam Sports Limited** and pursuant to Regulation 45 of the SEBI (Listing Obligation and disclosure Requirements) Regulations, 2015. We, Manoj Vatsal & Co. Chartered Accountant, Mumbai hereby confirm and certify that the company is complied with the following conditions as mentioned in sub-regulations (1) of Regulations 45 of SEBI LODR, Regulations, 2015:

- (i) That the last time company has changed its name to "**Toyam Industries Limited**" from "**Ojas Asset Reconstruction Company Limited**" as per fresh incorporation certificate issued by the Registrar of companies, Mumbai, w.e.f. **13th October, 2014** and since then company has not changed its name.
- (ii) That at least 50% of the total revenue in the preceding one-year period (i.e., from 01.08.2021 to 31.07.2022) has been accounted for by the new activity suggested by the new name i.e., "**Toyam Sports Limited**"

Durga City Centre, Hall-1/D, IIInd Floor, Haldwani (U.A)Tele(05946) 228558, Mobile - 98371-70647
EEmail: manojvatsalca@gmail.com, manojvatsalca@yahoo.co.in
manojvatsalca@gmail.com, manojvatsalca@yahoo.co.in Website: www.manojvatsalco-ca.com



MANOJ VATSAL & CO.
CHARTERED ACCOUNTANTS

Detailed Bifurcation of income earned by company under various activities are as under:

Particulars	Amount (Rs. In lakhs)
Total income from 01.08.2021 to 31.07.2022	5,07,41,974
Income from previous business activity	1,45,41,974
Income from new business activity- Sports Promotions Business	3,62,00,000

(iii) The amount invested in the new/ activity is at least fifty percent of the assets of the listed entity.

Yours Faithfully

For Manoj Vatsal & Co.
Chartered Accountants
Firm Registration Number: 010155C

Mith Jain
Partner
Membership No. 181081

Place: Mumbai
Date: 26th August, 2022
UDIN: 22181081AQOTSZ9646