

VINEET RATHI & ASSOCIATES
CHARTERED ACCOUNTANTS

Email id-caashutoshrathi@gmail.com



To,
The Board of Directors
Arihant Tournesol Limited
Plot No. B-3, In Front Of Shakti Tyres,
Midc Ph-1, Akola - 444001

Date : 27th of February, 2023

Subject : Certification under Regulation 45(3) of SEBI (LODR) Regulation, 2015

Dear Sir,

This is reference to application of change of name of 'Arihant Tournesol Limited' to 'BN Holdings Limited'. As the management of the Company has changed they proposed new name of the Company and has decided to change the name from 'Arihant Tournesol Limited' to 'BN Holdings Limited'.

On the basis of relevant records and documents produced before us for verification and in view of change in management we, M/s Vineet Rathi & Associates, Chartered Accountants hereby confirm and certify that the Company has complied with Regulation 45(1) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

- a) Time period of at least one year has elapsed from the last name change that was occurred in the Year:
The Company has not changed its name since at least one year
- b) At least fifty percent of the total revenue in the preceding one year period has been accounted for by the new activity suggested by the new name:
Not applicable since there is no change in the activity/project of the Company in the preceding one year period
- c) The amount invested in the new activity/project is at least fifty percent. of the assets of the listed entity:
Not Applicable since there is no change in the activity/project of the Company.

This Certificate is issued at the request of the Company pursuant to the requirement of Regulation 45(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for onwards submission to the Stock Exchange, where the Equity Shares of the Company are listed.

FOR VINEET RATHI & ASSOCIATES
CHARTERED ACCOUNTANT

Ashutosh Rathi Digitally signed by
Ashutosh Rathi

CA. ASHUTOSH RATHI
PARTNER

M. NO. 438350, FRN : 016227C
UDIN : 23438350BGSWYE7766