

RONI[®]

ANNUAL REPORT

2024-25

RONI HOUSEHOLDS LIMITED

CIN: L82990MH2017PLC300575

VALUE RESEARCH PREMIUM

INSIDE THIS REPORT

CONTENTS	PAGE NO.
CORPORATE INFORMATION	1
NOTICE OF 8 TH ANNUAL GENERAL MEETING	2
<ul style="list-style-type: none">ANNEXURES TO NOTICE OF 8TH ANNUAL GENERAL MEETING	15
DIRECTORS' REPORT	20
<ul style="list-style-type: none">ANNEXURE A: ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO	36
<ul style="list-style-type: none">ANNEXURE B: MANAGEMENT DISCUSSION AND ANALYSIS REPORT	37
<ul style="list-style-type: none">ANNEXURE C: SECRETARIAL AUDIT REPORT	43
<ul style="list-style-type: none">ANNEXURE D: STATEMENT CONTAINING SALIENT FEATURES OF THE FINANCIAL STATEMENT OF SUBSIDIARIES OR ASSOCIATE COMPANIES OR JOINT VENTURES	49
INDEPENDENT AUDITOR'S REPORT- CONSOLIDATED	50
BALANCE SHEET AS AT 31 ST MARCH, 2025- CONSOLIDATED	62
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31 ST MARCH, 2025- CONSOLIDATED	63
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31 ST MARCH, 2025- CONSOLIDATED	64
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31 ST MARCH, 2025- CONSOLIDATED	65
INDEPENDENT AUDITOR'S REPORT - STANDALONE	91
BALANCE SHEET AS AT 31 ST MARCH, 2025 - STANDALONE	109
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31 ST MARCH, 2025- STANDALONE	110
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31 ST MARCH, 2025- STANDALONE	111
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31 ST MARCH, 2025- STANDALONE	112

CORPORATE INFORMATION

BOARD OF DIRECTORS:			KEY MANAGERIAL PERSONNEL:	
NAME	DIN	DESIGNATION	NAME	DESIGNATION
Mr. Harish Manohar Sirwani	07844075	Chairman and Managing Director	Ms. Pooja Bagrecha	Company Secretary and Compliance Officer
[#] Mr. Manohar Asandas Sirwani	07844076	Non- Executive Director	^{**} Ms. Nidhi Harish Sirwani	Chief Financial Officer
[^] Ms. Nidhi Harish Sirwani	07941219	Non- Executive Director	[#] Mr. Arvind Durgashankar Pande	Chief Financial Officer
[*] Mr. Arvind Durgashankar Pande	08238902	Non- Executive Independent Director	^{**} upto November 14, 2024. [#] w.e.f. November 14, 2024.	
Mr. Manish Gurumukhdas Karera	10149326	Non- Executive Independent Director	REGISTERED OFFICE & CORPORATE OFFICE	
[§] Mrs. Shital Bhagvan Kharche	10660098	Non- Executive Independent Director	Plot No. F - 55, Addl. MIDC Area, Ajanta Road, Jalgaon - 425003, Maharashtra.	
[#] upto May 30, 2024 [^] w.e.f July 19, 2024, designation have been changed from Whole-Time Director to Non-Executive Director [*] upto October 15, 2024 [§] w.e.f. June 07, 2024			Tel No.+91 9607312315 Email: ronihouseholds@gmail.com Web: www.ronihouseholds.com	
STATUTORY AUDITOR			SECRETARIAL AUDITOR	
M/s. D. G. M. S. & Co. Chartered Accountants			M/s. Mittal V. Kothari & Associates Practicing Company Secretary	
217/218/219, Manek Center, P.N Marg, Jamnagar-361008, (Gujarat) India			D-25, Kirtisagar Appartment, Nr. Omkareshwar Mandir, Satellite, Ahmedabad-380015, Gujarat	
REGISTRAR & SHARE TRANSFER AGENT				
BIGSHARE SERVICES PRIVATE LIMITED Office No. S6-2, 6 th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri East, Mumbai-400093, Maharashtra.			E-mail: info@bigshareonline.com Website: www.bigshareonline.com Tel no.: +91 2262638378	
BANKERS TO THE COMPANY			State Bank of India	
COMMITTEES OF BOARD				
AUDIT COMMITTEE:				
NAME		CATEGORY		DESIGNATION
Mr. Manish Gurumukhdas Karera		Non-Executive Independent Director		Chairperson
Mr. Arvind Durgashankar Pande [#]		Non-Executive Independent Director		Member
Mrs. Shital Bhagvan Kharche [*]		Non- Executive Independent Director		Member
Mrs. Nidhi Harish Sirwani		Non-Executive Director		Member
[#] Upto October 15, 2024. [*] Appointed as member of committee w.e.f. June 10, 2024.				
STAKEHOLDER'S GRIEVANCE & RELATIONSHIP COMMITTEE:				
NAME		CATEGORY		DESIGNATION
Mr. Manish Gurumukhdas Karera		Non-Executive Independent Director		Chairperson
Mr. Harish Manohar Sirwani		Chairman and Managing Director		Member
Mrs. Nidhi Harish Sirwani		Non-Executive Director		Member
NOMINATION AND REMUNERATION COMMITTEE:				
NAME		CATEGORY		DESIGNATION
Mr. Manohar Asandas Sirwani [^]		Non-Executive Director		Chairperson
Mr. Manish Gurumukhdas Karera [^]		Non-Executive Independent Director		Chairperson
Mr. Arvind Durgashankar Pande [#]		Non-Executive Independent Director		Member
Mrs. Shital Bhagvan Kharche [§]		Non- Executive Independent Director		Member
Mrs. Nidhi Harish Sirwani [§]		Non-Executive Director		Member
[^] Mr. Manohar Asandas Sirwani ceased as Chairperson w.e.f. May 30, 2024 & Mr. Manish Gurumukhdas Karera was appointed in his place as Chairperson w.e.f. May June 10, 2024. [#] Upto October 15, 2024. [§] Committee was reconstituted w.e.f. June 10, 2024 and Mrs. Nidhi Harish Sirwani & Shital Bhagvan Kharche appointed as Member of the committee.				

RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575



NOTICE OF 8th ANNUAL GENERAL MEETING

NOTICE is hereby given that the Eighth (8th) **Annual General Meeting** ("AGM") of the Members of **RONI HOUSEHOLDS LIMITED** ("the Company") will be held on **Thursday, 28 August, 2025** at **12:00 Noon** IST through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") to transact the following businesses.

The venue of the meeting shall be deemed to be the Registered Office of the Company at Plot No. F - 55, Addl. MIDC Area, Ajanta Road, Jalgaon- 425003, Maharashtra.

ORDINARY BUSINESS:

1. Adoption of Financial Statements:

To receive, consider and adopt the;

- a) Audited Standalone Financial Statement of the Company for the Financial Year ended on March 31, 2025 and the report of the Board of Directors and Auditors thereon; and
- b) Audited Consolidated Financial Statement of the Company for the Financial Year ended on March 31, 2025 and the report of Auditors thereon.

In this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolutions as an Ordinary Resolutions;

"RESOLVED THAT the Audited Standalone financial statement of the Company for the financial year ended on March 31, 2025 and the reports of the Board of Directors and Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

"RESOLVED THAT the Audited Consolidated financial statement of the Company for the financial year ended on March 31, 2025 and the report of Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

2. To appoint a Director in place of Mrs. Nidhi Harish Sirwani (DIN: 07941219), who retires by rotation and being eligible, offers herself for re-appointment:

Explanation: Based on the terms of appointment, Executive Directors and the Non-Executive Directors (other than Independent Directors) are subject to retirement by rotation. Mrs. Nidhi Harish Sirwani (DIN: 07941219), Non-Executive Director who has been on the Board of the Company since October 09, 2017 and whose office is liable to retire at this AGM, being eligible, seeks re-appointment. Based on the performance evaluation and the recommendation of the Nomination and Remuneration Committee, the Board recommends her re-appointment.

Therefore, shareholders are requested to consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT, pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, the approval of the members of the Company be, and is hereby accorded to the reappointment of Mrs. Nidhi Harish Sirwani (DIN: 07941219), Director as such, to the extent that she is required to retire by rotation."

SPECIAL BUSINESSES:



3. To Approve Payment of Remuneration Payable to Mrs. Nidhi Harish Sirwani (Din: 07941219), Non-Executive Director of the Company: –

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a **Special Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 197, 198 and other applicable provisions of the Companies Act, 2013, and Schedule V of the Act read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and other applicable rules, regulations issued by the Ministry of Corporate Affairs in this regard including any statutory amendments, modifications or re-enactment thereof and all other statutory approvals, as may be required and on recommendation of Nomination and Remuneration Committee and pursuant to approval of the Board of Directors (hereinafter referred to as “the Board”), the approval of the Members of the Company be and is hereby accorded for payment of remuneration to Mrs. Nidhi Harish Sirwani (DIN: 07941219), Non-Executive Director of the Company as set out in the explanatory statement attached hereto, for the existing term until revised and further with other terms and conditions remaining unchanged as per the explanatory statement of resolution passed for her appointment as Non-Executive Director with the power to the Board of Directors to alter and modify the same, inconsonance with the provisions of the Act and in the best interest of the Company;

RESOLVED FURTHER THAT subject to the provisions of Section 197 the Companies Act, 2013 as amended from time to time, the Remuneration payable to Mrs. Nidhi Harish Sirwani (DIN: 07941219) as set out in the explanatory statement attached hereto, in the event of loss or inadequacy of profit in any Financial Year, shall be as per the limit set out in Section II of Part II of Scheduled V to the Companies Act, 2013;

RESOLVED FURTHER THAT for the purpose of giving effect to this Resolution, the Board of Directors (or any Committee thereof) be and is hereby authorized to undertake all acts, deeds and execute all documents and pass relevant resolutions for the purpose of giving effect to this resolution, including modification and amendment of any revisions, thereof and to undertake all such steps, as may be deemed necessary in this matter.

RESOLVED FURTHER THAT all the Directors of the company be and are hereby severally authorized to file the said resolution with the Registrar of Companies, Mumbai, and to do all such acts, deeds and things as may be necessary, expedient and incidental thereto to give effect to the above resolution.”

4. Approval of Material Related Party Transactions with R S Industries: -

To consider and, if thought fit, to pass, with or without modification/s, the following resolution as an **Ordinary Resolution**: -

“RESOLVED THAT pursuant to Section 188 and other applicable provisions if any of the Companies Act, 2013 Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 and applicable provision of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “Listing Regulations”) and any other applicable provisions, including any amendment, modification, variation or re-enactment thereof and the Company’s Policy on Related Party Transactions and based on the recommendation of the Audit Committee of Directors, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the “Board” which term shall be deemed to include any committee(s) constituted/to be constituted by the Board, from time to time, to exercise its powers conferred by this resolution), for entering into and/ or carrying out and/or continuing with contracts, arrangements and transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with R S Industries being a related party, aggregating value upto Rs. 10 Crores (ten Crores Only) during the financial year 2025-26, whether by way of entered into or to be enter into, renewal(s) or extension(s) or

RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575

RONI[®]

modification(s) of earlier contract/ arrangements/ transactions or otherwise, with respect to Sale and/or Purchase of Goods or materials or providing and/or availing services and/or other transactions including transactions as may be disclosed in the notes forming part of the financial statements for the relevant period notwithstanding the fact that the aggregate value of all these transaction(s), may exceed the prescribed thresholds as per provisions of the Act and SEBI Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/arrangement(s)/ transaction(s) so carried out shall be at arm's length basis and in ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and are hereby severally authorised to do all such acts, deeds, matters and things and execute all such deeds, documents and writings, on an ongoing basis, as may be necessary, proper or expedient to give effect to this resolution.”

Registered office:
Plot No. F - 55, Addl. MIDC Area, Ajanta
Road, Jalgaon - 425003, Maharashtra.

By order of the Board of Directors
For, Roni Households Limited

Place: Jalgaon
Date: August 04, 2025

Sd/-
Harish Manohar Sirwani
Chairman and Managing Director
DIN: 07844075



IMPORTANT NOTES:

1. The Government of India, Ministry of Corporate Affairs has allowed conducting Annual General Meeting through Video Conferencing (VC) or Other Audio-Visual Means (OAVM) and dispensed the personal presence of the members at the meeting. Accordingly, the Ministry of Corporate Affairs issued Circular No. 14/2020 dated April 08, 2020, and subsequent circulars issued in this regard, the latest being 09/2024 dated September 19, 2024 ("MCA Circulars") and Circular no. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, and subsequent circulars issued in this regard, the latest being Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024 issued by the Securities Exchange Board of India ("SEBI Circular") prescribing the procedures and manner of conducting the Annual General Meeting through VC/OAVM. In terms of the said circulars, the 8th Annual General Meeting ("AGM") of the Members will be held through VC/OAVM. Hence, Members can attend and participate in the AGM through VC/ OAVM only. The detailed procedure for participation in the meeting through VC/OAVM is as per note no. 16 and available at the Company's website www.ronihouseholds.com
2. Information regarding appointment/re-appointment of Director(s) and Explanatory Statement in respect of special businesses to be transacted pursuant to Section 102 of the Companies Act, 2013 and/or Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard II is annexed hereto.
3. In view of the 'Green Initiatives in Corporate Governance' introduced by MCA and in terms of the provisions of the Act, members who are holding shares of the Company in physical mode, are required to register their email addresses, so as to enable the Company to send all notices/reports/ documents/intimations and other correspondences, etc., through emails in the electronic mode instead of receiving physical copies of the same. Members holding shares in dematerialized form, who have not registered their email addresses with Depository Participant(s), are requested to register/ update their email addresses with their Depository Participant(s).
4. Pursuant to the MCA Circulars dated 09/2024 dated September 19, 2024 & and SEBI Circular SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024 ("SEBI Circular"), the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. Hence, the Proxy Form and Attendance Slip including Route Map are not annexed to this Notice. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting. Institutional/Corporate Shareholders are required to send a scanned copy (PDF/JPG format) of its Board or governing body resolution/authorization etc., authorising its representative to attend the AGM through VC/OAVM on its behalf and to vote through remote e-voting. The said resolution/ authorization shall be sent to the Company Secretary by email to ronihouseholds@gmail.com with a copy marked to evoting@nsdl.com and scrutinizer at scsandcollp@gmail.com, at least 48 hours before the commencement of AGM.
5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Act.
6. In accordance with the Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India ("ICSI"), as revised with effect from April 01, 2024, read with Clarification/Guidance on applicability of Secretarial Standards 2 dated April 15, 2020 issued by the ICSI, the proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company which shall be the deemed venue of the AGM.
7. Pursuant to the provisions of Section 113 of the Act, Body Corporates/Institutional/Corporate members intending for their authorized representatives to attend the meeting are requested to send to the Company, on ronihouseholds@gmail.com with a copy marked to scsandcollp@gmail.com and evoting@nsdl.com from their registered Email ID a scanned copy (PDF/ JPG format) of certified copy of the Board Resolution/ Authority Letter authorizing their representative to attend and vote on their behalf at the meeting.



8. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
9. The Notice has also been uploaded on the website of the Company at www.ronihouseholds.com & the website of the Stock Exchange i.e. BSE Limited at www.bseindia.com and is also made available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
10. Members seeking any information with regard to accounts or seeking clarifications on the Annual Report are requested to write to the Company at least 10 days before the meeting so as to enable the management to keep the information ready.
11. Members holding the shares in physical mode are requested to notify immediately the change of their address and bank particulars to the R & T Agent of the Company. In case shares held in dematerialized form, the information regarding change of address and bank particulars should be given to their respective Depository Participant.
12. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Act, and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, will be available electronically for inspection by the members during the AGM. All documents referred to in the Notice will also be available for electronic inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM, i.e. Thursday, August 28, 2025. Members seeking to inspect such documents can send an email to ronihouseholds@gmail.com
13. Pursuant to regulation 44(6) of the SEBI Listing Regulations, as amended, the Company is providing VC/OAVM facility to its members to attend the AGM.
14. Process and manner for Members opting for voting through Electronic means:
 - i. Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI Listing Regulations (as amended), and the MCA Circulars, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited ("NSDL"), as the Authorised e-Voting agency for facilitating voting through electronic means, as the authorized e-Voting agency. The facility of casting votes by Members using remote e-voting as well as e-voting system on the date of the AGM will be provided by NSDL.
 - ii. Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date i.e. Thursday, August 21, 2025, shall be entitled to avail the facility of remote e-voting as well as e-voting system on the date of the AGM. Any recipient of the Notice, who has no voting rights as on the Cut-off date, shall treat this Notice as intimation only.
 - iii. A person who has acquired the shares and has become a Member of the Company after the dispatch of the Notice of the AGM and prior to the Cut-off date i.e. Friday, August 01, 2025, shall be entitled to exercise his/her vote either electronically i.e. remote e-voting or e-voting system on the date of the AGM by following the procedure mentioned in this part.



- iv. The remote e-voting period commences on Monday, August 25, 2025 at 09:00 A.M. (IST) and ends on Wednesday, August 27, 2025 at 05:00 P.M. (IST). During this period, members holding shares in dematerialized form, as on cut-off date, i.e. as on Thursday, August 21, 2025 may cast their votes electronically. The Members will not be able to cast their vote electronically beyond the date and time mentioned above and the remote e-voting module shall be disabled for voting by NSDL thereafter.
 - v. A member will not be allowed to vote again on any resolution on which vote has already been cast.
 - vi. The voting rights of the Members shall be in proportion to their share in the paid-up equity share capital of the Company as on the Cut-off date i.e. Thursday, August 21, 2025.
 - vii. The Company has appointed SCS and CO LLP, Practicing Company Secretary (Firm Registration Number: - L2020GJ008700), to act as the Scrutinizer for remote e-voting as well as the e-voting on the date of the AGM, in a fair and transparent manner.
15. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), the MCA Circulars & SEBI Circulars, the Company is providing facility of remote e-Voting to its Members in respect of the businesses to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by NSDL.
 16. Electronic dispatch of Notice and Annual Report in accordance with the MCA General Circular Nos. 20/2020 dated 5th May, 2020 and 10/2022 dated 28th December, 2022 and SEBI Circular No. SEBI/HO/ CFD/PoD-2/P/CIR/2023/4 dated 5th January, 2023, the financial statements (including Board's Report, Auditors' Report or other documents required to be attached therewith) for the Financial Year ended 31st March 2025 pursuant to section 136 of the Act and Notice calling the AGM pursuant to section 101 of the Act read with the Rules framed thereunder, such statements including the Notice of AGM are being sent only in electronic mode to those Members whose email addresses are registered with the Company/ bigshare services private limited or the Depository Participant(s). The physical copies of such statements and Notice of AGM will be dispatched only to those shareholders who request for the same.
 17. Members holding shares in dematerialized mode are requested to register / update their email addresses with the relevant Depository Participants.
 18. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone / mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc.
 19. To prevent fraudulent transactions, members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.
 20. SEBI vide Circular Nos. SEBI/HO/OIAE/OIAE_IAD-1/P/ CIR/2023/131 dated July 31, 2023, and SEBI/HO/OIAE/OIAE_IAD-1/P/CIR/2023/135 dated August 4, 2023, read with Master Circular No. SEBI/HO/ OIAE/OIAE_IAD-1/P/ CIR/2023/145 dated July 31, 2023, has established a common Online Dispute Resolution Portal ("ODR Portal") for resolution of disputes arising in the Indian Securities Market. Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the RTA/ Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal (<https://smartodr.in/login>).



THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING ANNUAL GENERAL MEETING ARE AS UNDER:

The remote e-voting period begins on Monday, August 25, 2025 at 09:00 A.M. (IST) and ends on Wednesday, August 27, 2025 at 05:00 P.M. (IST). The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. on Thursday, August 21, 2025, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Thursday, August 21, 2025.

HOW DO I VOTE ELECTRONICALLY USING NSDL E-VOTING SYSTEM?

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

STEP 1: ACCESS TO NSDL E-VOTING SYSTEM

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of Shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none"> For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during

the remote e-Voting period or joining virtual meeting & voting during the meeting.

3. If you are not registered for IDeAS e-Services, option to register is available at <https://eservices.nsdl.com> Select “Register Online for IDeAS Portal” or click at <https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp>
4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: www.evoting.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
5. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.



Individual Shareholders holding securities in demat mode with CDSL

1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.
2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly.

	<p>3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.</p> <p>4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.</p>
<p>Individual Shareholders (holding securities in demat mode) login through their depository participants</p>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.



Login Type	Helpdesk Details
<p>Individual Shareholders holding securities in demat mode with NSDL</p>	<p>Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000</p>
<p>Individual Shareholders holding securities in demat mode with CDSL</p>	<p>Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911</p>

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.



4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders are given below:

- a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the ‘initial password’ which was communicated to you. Once you retrieve your ‘initial password’, you need to enter the ‘initial password’ and the system will force you to change your password.
 - c) How to retrieve your ‘initial password’?
 - (i) If your email ID is registered in your demat account or with the company, your ‘initial password’ is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your ‘User ID’ and your ‘initial password’.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**
6. If you are unable to retrieve or have not received the “Initial password” or have forgotten your password:
- a) Click on “**Forgot User Details/Password?**”(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsd.com.
 - b) **Physical User Reset Password?** (If you are holding shares in physical mode) option available on www.evoting.nsd.com
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
8. Now, you will have to click on “Login” button.
9. After you click on the “Login” button, Home page of e-Voting will open.



STEP 2: CAST YOUR VOTE ELECTRONICALLY AND JOIN GENERAL MEETING ON NSDL E-VOTING SYSTEM.

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to scsandcollp@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e-mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to ronihouseholds@gmail.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to ronihouseholds@gmail.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**
3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.


RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575



THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under "**Join meeting**" menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush. Further Members can also use the OTP based login for logging into the e-Voting system of NSDL.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera  and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. For ease of conduct, Members who would like to ask questions may send their questions in advance at least seven (7) days before AGM mentioning their name, demat account number/folio number, email id, mobile number at ronihouseholds@gmail.com and register themselves as a speaker. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM.
6. Since the AGM will be held through VC/OAVM, the Route Map is not annexed in this Notice.

The Scrutinizer shall, after the conclusion of voting at the AGM, unblock the votes cast through remote e-Voting and count the same, and count the votes cast during the AGM, and shall make, not later than two working days from the conclusion of the AGM, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorised by him in writing, who shall countersign the same and declare the result of the voting forthwith. The Scrutinizer's decision on the validity of the votes shall be final.

The results declared along with the Scrutinizer's Report shall be placed on the Company's website www.ronihouseholds.com and on the website of NSDL www.evoting.nsdl.com within two working days of the passing of the Resolutions at the 8th Annual General Meeting of the Company and shall also be communicated to the Stock Exchanges where the shares of the Company are listed.

RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575



CONTACT DETAILS:

Company	<p>RONI HOUSEHOLDS LIMITED Address: Plot No. F - 55, Addl. MIDC Area Ajanta Road, Jalgaon- 425003, Maharashtra Tel No. +91 9607312315 Email: ronihouseholds@gmail.com Web: www.ronihouseholds.com</p>
Registrar and Transfer Agent	<p>Bigshare Services Pvt. Ltd. S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri East, Mumbai-400093, Maharashtra. E-mail: cs@bigshareonline.com Website: https://www.bigshareonline.com/ Tel no.: +91 2262638378</p>
e-Voting Agency & VC / OAVM	<p>National Securities Depository Limited Email: evoting@nsdl.com NSDL help desk: 1800-222-990</p>
Scrutinizer	<p>SCS and Co. LLP, Anjali Sangtani (Membership No. A41942 C P No.: 23630) Partner Email: scsandcollp@gmail.com Mo No: 079-40051702</p>



RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575



ANNEXURE TO THE NOTICE

EXPLANATORY STATEMENT

(Pursuant to Section 102 (1) of the Companies Act, 2013 and Secretary Standard 2 on General Meetings)

ITEM No. 3:

To Approve Payment of Remuneration Payable to Mrs. Nidhi Harish Sirwani (Din: 07941219), Non-Executive Director of the Company: – Special Resolution

The Designation of Mrs. Nidhi Harish Sirwani was changed from Whole-time Director to Non-Executive Director w.e.f. July 19, 2024 which was thereafter approved by members in the Annual General Meeting held on August 12, 2024.

On the recommendation of the Nomination and Remuneration Committee of the Company, the Board, in its meeting held on Monday, August 04, 2025 has considered approval of remuneration, i.e. upto Rs. 95, 000 per month with such increments as may be decided by the Board from time to time to be paid to Mrs. Nidhi Harish Sirwani (DIN: 07941219) for her tenure as Non-Executive Director. The other terms and conditions of her appointment, as approved by the Shareholders shall remain unchanged.

The Nomination and Remuneration Committee has also noted that the Company has not made any default in repayment of its dues to Banks or Financial Institutions.

Further, as per the provisions of Section 197 the Companies Act, 2013 as amended from time and time, the minimum Remuneration payable to Mrs. Nidhi Harish Sirwani (DIN: 07941219), in the event of loss or inadequacy of profit in any Financial Year, shall be as per the limit set out in Section II of Part II of Scheduled V to the Companies Act, 2013 or any other applicable limits, as provided by the Central Government in this regard, from time to time. Pursuant to Sections 197, 198 and all other applicable provisions of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), the remuneration payable to Mrs. Nidhi Harish Sirwani (DIN: 07941219) is now being placed before the Members for their approval by way of Special Resolution.

The relevant disclosures in terms of Schedule V to the Companies Act, 2013 is given hereunder;

GENERAL INFORMATION:

Nature of Industry:

The company is engaged mainly trade in plastic granules and plastic households products.

Date or expected date of commencement of commercial production:

The Company is already operational.

In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus:

Not Applicable

Financial performance based on given indicators:

FINANCIAL RESULTS:

(Amount in Lakh)

Particulars	F.Y. 2024-25	F.Y. 2023-24
Revenue From Operations	778.12	768.28
Other Income	7.16	87.25

RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575



Total Income	785.28	855.53
Less: Total Expenses before Depreciation, Finance Cost and Tax	638.25	697.82
Profit before Depreciation, Finance Cost and Tax	147.04	157.71
Less: Depreciation	46.82	51.95
Less: Finance Cost	19.78	18.85
Profit Before Tax	80.44	86.91
Less: Current Tax	21.52	10.21
Less: Deferred tax Liability (Asset)	(9.72)	18.50
Profit after Tax	68.65	58.21

Foreign investments or collaborations, if any:

No collaborations have been made by the Company with any of foreign entity. Further, as at 31 March, 2025, total holding of Foreign Shareholders was NIL Equity Shares.

1. BRIEF DETAILS OF DIRECTOR ALONG WITH TERMS AND CONDITIONS OF REMUNERATION:

Information about Mrs. Nidhi Harish Sirwani (DIN: 07941219).

Background Details:

Mrs. Nidhi Harish Sirwani, aged 39 years, is the Non-Executive Director of our Company. She is one of the founding members of our Company. She is an associate member of The Institute of Chartered Accountants of India. She had undergone 3 years of management training under N S Doshi & Co. and Jayesh Lalwani & Co. Before joining our Company in 2017, to provide professional guidance, she practiced in the field of taxation and audit for around 10 years. She is also a founding member of RV Gems Private Limited, a Company which was established with the object of manufacturing jewellery, with her husband Mr. Harish Sirwani. Currently, she is heading the Finance Department of our Company.

Past Remuneration:

Not withdrawn for FY 2024-25

Recognition of Award: None

Job Profile and his suitability:

As Non-Executive Director of the Company, she is responsible for the management of the Company, subject to the superintendence, guidance and control of the Board of Directors. Taking into account her previous experience and knowledge about the industry and the nature and size of operations of the Company, she is a fit and proper person as the Non-Executive Director of the Company.

Remuneration Proposed: Upto Rs. 95, 000 per month with such increments as may be decided by the Board from time to time, subject to ceiling on maximum remuneration in terms of provisions of Section II of Part II of Schedule V to the Companies Act, 2013.

Comparative Remuneration profile with respect to industry, size of the Company, profile of the position and person:

Taking into consideration the size of the Company, the profile of Mrs. Nidhi Harish Sirwani and the industry benchmark, the proposed remuneration well below in compared to the comparable Companies.

Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any:

She is wife of Mr. Harish Manohar Sirwani (DIN: 07844075), Chairman & Managing Director of the company.

OTHER INFORMATION:

Reasons of loss or inadequate profits:

We are working as per industry standards. The profit margin is low in our industry. The remuneration to be given is decided based on industry standards, looking to their profile the remuneration is justified.

Steps taken or proposed to be taken for improvement

The Company has initiated various steps to improve its administrative performance, including lowering its administrative costs.

Expected increase in productivity and profits in measurable terms:

The management continues to be optimistic towards the external economic environment and become more consistent and robust in the current financial year. Further, various policy decisions taken would act as growth channel for the Company which would contribute in increased revenues and higher margins.

In compliance with the provisions of Sections 197, 198 and other applicable provisions of the Act, read with Schedule V to the Act, the ratification of remuneration specified above for the remaining tenure as Non-Executive Director to Mrs. Nidhi Harish Sirwani (DIN: 07941219), is now being placed before the Members for their approval. The Board of Directors recommends the Special Resolution at Item No.3 of the accompanying Notice for approval by the Members of the Company.

Except Mrs. Nidhi Harish Sirwani (DIN: 07941219), herself and her relatives to the extent of their shareholding in the Company if any, none of the Directors or Key Managerial Personnel of the Company including their relatives is interested or concerned in the Resolution.

The statement of additional information required to be disclosed as per Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standard II issued by ICSI is Annexure to Notice of 8th Annual General Meeting.

The Board of Directors is of the view that the remuneration payable to Mrs. Nidhi Harish Sirwani (DIN: 07941219), is commensurate with her abilities and experience and accordingly recommends the Special Resolution of the accompanying Notice for approval by the Members of the Company.

All the Directors of the Company and their relatives to the extent their shareholding in the Company are interested, in the resolution.

Members may note that this resolution along with its explanatory statement be considered as Memorandum setting out terms and conditions of appointment and remuneration of Mrs. Nidhi Harish Sirwani (DIN: 07941219), as Non-Executive Director of the Company.

ITEM No. 4:

Approval of Material Related Party Transactions with R S Industries: - Ordinary Resolution

Section 188 of the Companies Act, 2013 and the applicable Rules framed thereunder provided that any related party transaction will require prior approval of shareholders through ordinary resolution if the aggregate value of transaction(s) amounts to 10% or more of the turnover of the Company as per last audited financial statements of the Company.

R S Industries is related party with reference to the Company within the meaning of Clause (76) of section 2 of the Companies Act, 2013.

The value of proposed aggregate transactions with R S Industries is likely to exceed the said threshold limit during the financial year 2025-26.

Accordingly, transaction(s) entered with R S industries comes within the meaning of Related Party Transaction(s) in terms of provisions of the Act applicable rules framed thereunder.

Hence, approval of the shareholders is being sought by way of Ordinary Resolution as per our related party

RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575



transactions policy for the said Related Party Transaction(s) proposed to be entered by our Company with R S Industries in the financial year 2025-26.

Pursuant to Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014 and as amended till date the requisite information is given below:

Sr. No.	Particulars	Details
1.	Name of the Related Party and its relationship with the listed entity	R S Industries Nature of Relationship:- R S industries is sole proprietorship of Mrs. Nidhi Sirwani, Promoter of the Company.
2.	Type of transaction	Sale and/or Purchase of Goods or materials providing and/or availing services (directly or through an agent), others.
3.	Material terms and particulars of the proposed Transaction	Purchase of Raw Materials, Purchase of Products, Purchase of Packing material, Purchase of Finished goods Sale of Raw Material and Sale of Products and for any other purchase/sale transactions from time to time and the ability to supply. However such transactions would be in ordinary course of the Company's business and at the arm's length basis.
4.	Tenure of the proposed transaction	FY 2025-26
5.	Value of the proposed transaction (not to exceed)	Rs. 10 Crores
7.	If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary	Based on the nature of transaction, advance for part or full amount of the transaction / arrangement could be paid / received in the ordinary course of business
8.	Justification as to why the RPTs are in the interest of the Company	In order smoothen business operations and consistent flow of desired quality and quantity of various goods / raw material for uninterrupted operations, it is proposed to procure / sale goods and/or raw material and availing/ rendering various services from/to R S Industries.
9.	Any other information that may be relevant	All relevant information are mentioned in the Explanatory Statement setting out Material Facts, pursuant to Section 102(1) of the Act, forming part of this Notice.

Mr. Harish Sirwani, Chairman & Managing Director and Mrs. Nidhi Sirwani, Non-Executive Director of the Company and their relatives are concerned or interested, financial or otherwise, in the Ordinary resolution as set out at Item No. 4 except as members.

The Members may note that in terms of the provisions of the SEBI Listing Regulations, the related parties as defined thereunder (whether such related party(ies) is a party to the aforesaid transactions or not), shall not vote to approve resolutions under Item No. 4.

The Board recommends resolution set out under Item No. 4 for the approval of the Members by way of passing an Ordinary Resolution.

[Annexure to Notice](#)

Details of Director Retiring by Rotation/ Seeking Appointment/ Re-Appointment at the ensuing Annual General Meeting

[Pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard 2 on General Meetings]

Particulars	Details of Director
Name	Mrs. Nidhi Harish Sirwani
DIN	07941219
Age	39 Years
Nationality	Indian
Date of First appointment	09/10/2017
Date of Current Designation	11/08/2023
Qualification	Chartered Accountant
Experience - Expertise in specific functional areas - Job Profile and Suitability	Mrs. Nidhi Sirwani is the Non-Executive Director of our Company. She is one of the founding members of our Company. She is an associate member of The Institute of Chartered Accountants of India. She had undergone 3 years of management training under N S Doshi & Co. and Jayesh Lalwani & Co. Before joining our Company in 2017, to provide professional guidance, she practiced in the field of taxation and audit for around 8 years. She is also a founding member of RV Gems Private Limited, a Company which was established with the object of manufacturing jewellery, with her husband Mr. Harish Sirwani. Currently, she is heading the Finance Department of our Company.
Shareholding in the Company as on March 31, 2025	28,85,300 Shares
No. of Board Meetings Attended During the Year	Six
Directorships held in other Companies as on March 31, 2025	1. RV Gems Private Limited 2. Roni Agro Limited 3. HS Polychem Limited
Chairman / Member of the Committees* of the Board of Directors of the Public Company other than the Company	Membership-0 Chairmanship-0
Inter-se relationship with other Directors	1. Wife of Mr. Harish Sirwani.
Terms and conditions of appointment or re-appointment	Change of designation as Non- Executive Director w.e.f. August 11, 2023 liable to retire by rotation.
Remuneration last Drawn	Nil
Remuneration sought to be paid	Rs. 95,000 Per Month

* Committee membership includes only Audit Committee and Stakeholders Relationship Committee of Public Limited Company (whether Listed or not).

Director's Report

Dear Shareholders,

Your directors are pleased to present the 8th Annual Report along with the Audited Financial Statements of your Company for the financial year ended March 31, 2025 ("FY 2024-25/ FY25").

FINANCIAL PERFORMANCE:

The Audited Financial Statements of your Company as on March 31, 2025, are prepared in accordance with the relevant applicable Accounting Standards ("AS") and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and the provisions of the Companies Act, 2013 ("Act").

The summarized financial highlight is depicted below:

Particular	(Rs. in Lakhs)			
	Standalone- Year Ended	Consolidated- Year Ended	Standalone- Year Ended	Consolidated- Year Ended
	31/03/2025	31/03/2025	31/03/2024	31/03/2024
Revenue From Operations	778.12	1715.38	768.28	1685.81
Other Income	7.16	7.16	87.25	87.25
Total Income	785.28	1722.54	855.54	1773.05
Less: Total Expenses before Depreciation, Finance Cost and Tax	638.25	1574.47	697.82	1614.09
Profit before Depreciation, Finance Cost and Tax	147.04	148.07	157.72	158.96
Less: Depreciation	46.82	46.82	51.95	51.95
Less: Finance Cost	19.78	19.80	18.85	19.01
Profit Before Tax	80.44	81.45	86.92	88.00
Less: Current Tax	21.52	21.78	10.21	10.49
Less: Deferred tax Liability (Asset)	(9.72)	(5.08)	18.50	8.91
Profit after Tax	68.65	64.75	58.21	68.60

BUSINESS OVERVIEW & FINANCIAL PERFORMANCE:

Standalone Financial performance of the Company:

The total income of your Company for the year ended March 31, 2025 was Rs. 785.28 Lakhs as against the total income of Rs. 855.53 Lakh for the previous year ended March 31, 2024. The Total Income of your company was decreased by 8.21% over previous year. The major decrease in total income of the Company was due to decrease in the other income. The Revenue from Operation increased about 1.28% as compared to previous Financial Year 2023-24.

During the year, your Company has earned a Net Profit after Tax of Rs. 68.65 Lakhs for the current financial year under review as compared to Net Profit after Tax of Rs. 58.21 Lakhs in the previous financial year. The profit of your Company increased about 17.94% as compared to previous financial year, the major increase in profit is due to Reduced costs effectively and Lowered tax burden.

Consolidated Financial Performance of your Company:

RONI HOUSEHOLDS LIMITED

CIN: L82990MH2017PLC300575



The Consolidated Financial Statements presented by your Company includes the financial result of Roni Agro Limited, the Subsidiary Company. During the year under review, the Consolidated total income of your Company was Rs. 1722.54 Lakhs, The Consolidated Revenue from Operation of the Company was Rs. 1715.38 Lakhs and your Company has earned a Consolidated Net Profit after Tax of Rs. 64.33 Lakh for the year ended March 31, 2025 as compared to Rs. 68.60 Lakhs during the previous financial year ended March 31, 2024.

DIVIDEND:

The Board of Directors ("Board"), after considering holistically the relevant circumstances and keeping in view the tremendous growth opportunities that your company is currently engaged with, has decided that it would be prudent not to recommend any dividend for the year under review.

UNCLAIMED DIVIDENDS:

The Company has never declared dividend since its incorporation and hence, there is no outstanding and unclaimed dividends.

TRANSFER TO GENERAL RESERVE:

During the FY 2024-25, the Company has not transferred any amount in Reserve and Surplus and the Board does not propose to transfer any amount to General Reserves.

CHANGE IN NATURE OF BUSINESS:

During the year under review, the Company altered its Main Objects Clause by addition of new sub -clause 3 in the main object of the Memorandum of Association ("MOA"). The change in object was duly approved by the members through special resolution passed at the Extra-Ordinary General Meeting held on Saturday, March 15, 2025 in the following manner:

Clause III (A) "The Main Object of the Company to be pursued by the company on its incorporation" be altered by addition of new sub clause 3 after sub-clause 2, as under:

"3. To engage in the business of civil works, fabrication, supply, installation, and maintenance of solar LED street lights and solar energy systems, CCTV installations, and the supply of chemicals (including but not limited to TCL powder) and stationery to government organizations and private entities, and to undertake all related activities including project design, procurement, execution, and management of infrastructure, renewable energy, security, chemical, and office supply solutions."

SHARE CAPITAL:

Authorized Capital:

During the year under review, the Authorized share capital was increased from existing Rs. 6,00,00,000 (Rupees Six Crores Only) divided into 60,00,000 (Sixty Lakhs Only) Equity Shares of Rs.10/- (Rupees Ten Only) each to Rs. 12,00,00,000 (Rupees Twelve Crores Only) divided into 1,20,00,000 (One Crore Twenty Lakhs Only) Equity Shares of Rs. 10/- (Rupees Ten Only) each, ranking pari-passu, authorized via ordinary resolution passed at the Extra-Ordinary General Meeting held on Saturday, March 15, 2025.

As at March 31, 2025:

The Authorized Share Capital of the Company is Rs 12,00,00,000/- (Rupees Twelve Crore Only) divided into 1,20,00,000 (One Crore Twenty Lakhs Only) Equity Shares of Rs. 10/- (Rupees Ten Only) each.

Issued, Subscribed & Paid-Up Capital:

During the year under review, the following changes took place in the Issued, Subscribed & Paid-Up Capital of the Company:

RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575



The Board of Director of your Company in their meeting held on February 19, 2025 recommended issue of bonus equity shares in the proportion of 1:1 i.e. 1 (one) bonus equity share of Rs. 10 each for every 1 (One) fully paid-up equity share held as on record date. Later, The Member of the company wide ordinary resolution passed on March 15, 2025 in the Extra-Ordinary General Meeting of the Company, approved the recommended Bonus Issue.

The Board of Directors in Board meeting held on March 24, 2025 allotted 57,46,546 (Fifty-Seven Lakh Forty-Six Thousand Five Hundred Forty-six only) Bonus equity shares of Rs. 10/- each in the ratio of 1 (one) new equity share for every 1 (one) existing equity shares held in the Company as on Friday, March 21, 2025 (Record date).

The BSE Limited provided its approval for these Bonus shares via its Notice dated March 18, 2025.

The present Paid-up Share Capital of the Company is Rs. 11,49,30,920/- (Rupees Eleven Crore Forty-Nine Lakh Thirty Thousand Nine Hundred Twenty Only) divided into 1,14,93,092 (One Crore Fourteen Lakh Ninety-Three Thousand Ninety-Two) Equity Shares of Rs.10/- (Rupees Ten Only) each.

ALTERATION OF THE ARTICLES OF ASSOCIATION AND MEMORANDUM OF ASSOCIATION OF THE COMPANY:

During the year under review, below mentioned change took place in Memorandum of Association of your Company: -

- The alteration in Clause III (A): The Main Object Clause of Memorandum of Association ('MOA') of the Company altered by addition of new sub clause 3 after sub-clause 2, as under:
"3. To engage in the business of civil works, fabrication, supply, installation, and maintenance of solar LED street lights and solar energy systems, CCTV installations, and the supply of chemicals (including but not limited to TCL powder) and stationery to government organizations and private entities, and to undertake all related activities including project design, procurement, execution, and management of infrastructure, renewable energy, security, chemical, and office supply solutions."
- Increase in Authorized Share Capital of the Company, from Rs. 6,00,00,000/- (Rupees Six Crores Only) divided into 60,00,000 (Sixty Lakhs Only) Equity Shares of Rs.10 each to Rs. 12,00,00,000/- (Rupees Twelve Crores Only) divided into 1,20,00,000 (One Crore Twenty Lakhs Only) Equity Shares of Rs. 10/- (Rupees Ten Only) each and subsequent alteration in the Capital Clause (Clause V) of Memorandum of Association of the Company as under:
"V. The Authorised Share Capital of the Company is Rs. 12,00,00,000 (Rupees Twelve Crores Only) divided into 1,20,00,000 (One Crore Twenty Lakhs Only) Equity Shares of Rs. 10/- (Rupees Ten Only) each."

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

As of March 31, 2025, your Company's Board had four members comprising of one Executive Director, one Non-Executive Director and two Independent Non-Executive Directors. The details of Board of Directors are as follows:

Name of Directors	Category Cum Designation	Initial date of Appointment	Effective Date of Appointment at current Term & designation	Total Director Ships in other Co. ¹	No. of Committee ¹		No. of Shares held as on March 31, 2025
					in which Director is Member ²	in which Director is Chairman ²	
Mr. Harish Manohar Sirwani	Chairman and Managing Director	09/10/2017	11/08/2023	3	1	-	4023092
Mr. Manohar Asandas Sirwani [§]	Non-Executive Director	15/07/2018	15/07/2018	2	-	-	20

RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575



Ms. Nidhi Harish Sirwani [^]	Non-Executive Director	09/10/2017	19/07/2024	3	2	-	2885300
Mr. Arvind Durgashankar Pande [*]	Non-Executive Independent Director	27/09/2018	12/08/2024	-	1	-	-
Mr. Manish Gurumukhdas Karera	Non-Executive Independent Director	05/05/2023	05/05/2023	-	2	2	-
Mrs. Shital Bhagvan Kharche [^]	Non-Executive Independent Director	07/06/2024	07/06/2024	-	1	-	-

¹ excluding Section 8 Company, Struck off Company, Amalgamated Company and LLPs.

² Committee includes Audit Committee and Shareholders' Grievances & Relationship Committee across all Public Companies including our Company

[§]Upto May 30, 2024.

^{*} Mr. Arvind Durgashankar Pande ceased to be Non – Executive Independent Director of the Company w.e.f. October 15, 2024 & consequently ceased to be members of the committee.

[^] Audit Committee was reconstituted w.e.f. June 10, 2024 and Mrs. Shital Bhagvan Kharche appointed as Member of the committee.

The composition of Board complies with the requirements of the Companies Act, 2013 ("Act"). Further, in pursuance of Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Company is exempted from the requirement of having composition of Board as per Regulation 17 of Listing Regulations.

None of the Director of the Company is serving as a Whole-Time Director in any other Listed Company and the number of their directorship is within the limits laid down under section 165 of the Companies Act, 2013.

INFORMATION ON DIRECTORATE:

During the year under review, following changes took place in constitution of the Board of Directors of the Company:-

Board Composition:

Changes in Board Composition during the financial year 2024-25 and up to the date of this report is furnished below:

a) Appointment:

- Mrs. Shital Bhagvan Kharche (DIN: 10660098) was appointed as an Additional Director (Non-Executive Independent Director) by the Board of Directors of the Company w.e.f. May 30, 2024 or the date of obtaining valid Director Identification Number (DIN) from Ministry of Corporate Affairs whichever is later i.e. June 07, 2024 & for further period of 5 years subject to the approval of the Shareholders. She was regularized and appointed as Non-Executive Independent Director of the company for a period of five years up to June 06, 2029 not liable to retire by rotation in the Annual General Meeting held on Monday, August 12, 2024.

b) Re-appointment / Change in designation:



- Mr. Arvind Durgashankar Pande (DIN: 08238902) was re-appointed for second term of consecutive two years i.e. upto September 26, 2025, approved by the members via Special Resolution in Annual General Meeting of the Company held on Monday, August 12, 2024.
- Designation of Mrs. Nidhi Harish Sirwani (DIN: 07941219) has been changed by board of directors in their board meeting held on July 19, 2024 from Whole Time Director to Non-Executive Director w.e.f. July 19, 2024 and subsequently approved by the members by passing Special Resolution in Annual General Meeting of the Company held on Monday, August 12, 2024.

c) Cessation:

- Mr. Manohar Asandas Sirwani (DIN: 07844076) resigned as Non-Executive Director of the Company w.e.f. May 30, 2024.
- Mr. Arvind Durgashankar Pande (DIN: 08238902) resigned as Non-Executive Independent Director of the Company w.e.f. October 15, 2024 due to personal commitments & there was no other material reason other than this for his resignation.

d) Re-appointment of Director(s) retiring by rotation:

In accordance with the provisions of Section 152 of the Act, read with rules made thereunder and Articles of Association of your Company, Mrs. Nidhi Harish Sirwani (DIN: 07941219) is liable to retire by rotation at the ensuing AGM and being eligible, offers herself for reappointment.

The Board recommends the re-appointment of Mrs. Nidhi Harish Sirwani as Director for your approval. Brief details as required under Secretarial Standard-2 and Regulation 36 of SEBI Listing Regulations, are provided in the Notice of AGM.



DECLARATION FROM INDEPENDENT DIRECTORS:

Your Company has received declarations from all the Independent Directors of your Company confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013 and there has been no change in the circumstances which may affect their status as an Independent Director. The Independent Directors have also given declaration of compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to their name appearing in the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs.

KEY MANAGERIAL PERSONNEL:

As on the date of this report, the following are Key Managerial Personnel (“KMPs”) of the Company as per Sections 2(51) and 203 of the Act:

- Mr. Harish Manohar Sirwani - Chairman & Managing Director
- Arvind Durgashankar Pande – Chief Financial Officer
- Ms. Pooja Bagrecha - Company Secretary & Compliance Officer

During financial year 2024-25, following changes took place in KMPs:

1. Mrs. Nidhi Harish Sirwani tendered her resignation from the post of Chief Financial Officer with effect from November 14, 2024 and Mr. Arvind Durgashankar Pande was appointed as Chief Financial Officer of the Company with effect from November 14, 2024.
2. Designation of Mrs. Nidhi Harish Sirwani (DIN: 07941219) has been changed by board of directors in their board meeting held on July 19, 2024 from Whole Time Director to Non-Executive Director w.e.f. July 19, 2024 and approved by the members by passing Special Resolution in Annual General Meeting of the Company held on Monday, August 12, 2024.

RONI HOUSEHOLDS LIMITED

CIN: L82990MH2017PLC300575



BOARD MEETING:

The Board of the Company regularly meets to discuss various Business opportunities. Additional Board meetings are convened, as and when required to discuss and decide on various business policies, strategies and other businesses.

During the year under review, Board of Directors of the Company met 6 (Six) times as on, May 30, 2024; June 10, 2024; July 19, 2024; November 14, 2024; February 19, 2025; and March 24, 2025; pursuant to Section 173 of the Companies Act, 2013, the time gap between the two consecutive Board Meetings was not be more than 120 days.

The details of attendance of each Director at the Board Meetings are given below:

Name of Director	DIN	Designation	Number of Board Meetings Eligible to Attend	Number of Board Meetings Attended
Mr. Harish Manohar Sirwani	07844075	Chairman and Managing Director	6	6
Mr. Manohar Asandas Sirwani [@]	07844076	Non - Executive Director	1	1
Ms. Nidhi Harish Sirwani [^]	07941219	Non-Executive Director	6	6
Mr. Arvind Durgashankar Pande [*]	08238902	Non-Executive Independent Director	3	3
Mr. Manish Gurumukhdas Karera	10149326	Non-Executive Independent Director	6	6
Mrs. Shital Bhagvan Kharche [#]	10660098	Non-Executive Independent Director	5	5

[@] Mr. Manohar Asandas Sirwani resigned as Non-Executive Director of the Company w.e.f. May 30, 2024.

^{*} Mr. Arvind Durgashankar Pande (DIN: 08238902) has tendered his resignation as Non-Executive Independent Director w.e.f. October 15, 2024

[^] Designation of Mrs. Nidhi Harish Sirwani (DIN: 07941219) has been changed from Whole Time Director to Non-Executive Director w.e.f. July 19, 2024.

[#] Mrs. Shital Bhagvan Kharche was appointed as an Additional Director (Non-Executive Independent Director) w.e.f. June 07, 2024 and was regularized as Non-Executive Independent Director in the Annual General Meeting held on August 12, 2024.

The gap between two consecutive meetings was not more than one hundred and twenty days as provided in section 173 of the Act.

GENERAL MEETING:

During the year under review, the following general meetings were held, the details of which are given as under:

Sr. No.	Type of General Meeting	Date of General Meeting
1.	Annual General Meeting	12-08-2024
2.	Extra-Ordinary General Meeting	15-03-2025

DISCLOSURE BY DIRECTORS:

RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575

The Directors on the Board have submitted notice of interest under Section 184(1) of the Companies Act, 2013 i.e. in Form MBP-1, intimation under Section 164(2) of the Companies Act, 2013 i.e. in Form DIR-8 and declaration as to compliance with the Code of Conduct of the Company.

INDEPENDENT DIRECTORS:

In terms of Section 149 of the Companies Act, 2013 and rules made there under, the Company has Two Non-Promoter & Non-Executive Independent Directors. The Company has received necessary declaration from each Independent Director under Section 149 (7) of the Companies Act, 2013 that they meet the criteria of independence laid down in Section 149 (6) of the Act. Further, all the Independent Directors of the Company have registered themselves in the Independent Director Data Bank. In the opinion of the Board, all our Independent Directors possess requisite qualifications, experience, and expertise including the Proficiency and hold high standards of integrity for the purpose of Rule 8(5) of the Companies (Accounts) Rules, 2014.

A separate meeting of Independent Directors was held on March 24, 2025 to review the performance of Non-Independent Directors and Board as whole and performance of Chairperson of the Company including assessment of quality, quantity and timeliness of flow of information between Company management and Board.

CHANGE IN THE REGISTERED OFFICE:

During the year under review, there was no change of registered office of the Company. The Registered Office of the Company is situated at Plot No. F - 55, Adl. MIDC Area, Ajanta Road, Jalgaon - 425003, Maharashtra.

PERFORMANCE EVALUATION:

The Board of Directors has carried out an annual evaluation of its own performance, board committees and individual directors pursuant to the provisions of the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 in the following manners;

- The performance of the board was evaluated by the board, after seeking inputs from all the directors, on the basis of the criteria such as the board composition and structure, effectiveness of board processes, information and functioning etc.
- The performance of the committees was evaluated by the board after seeking inputs from the committee members on the basis of the criteria such as the composition of committees, effectiveness of committee meetings, etc.
- The board and the nomination and remuneration committee reviewed the performance of the individual directors on the basis of the criteria such as the contribution of the individual director to the board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc.
- In addition, the chairman was also evaluated on the key aspects of his role.

Separate meeting of independent directors was held to evaluate the performance of non-independent directors, performance of the board as a whole and performance of the chairman, taking into account the views of executive directors and non-executive directors. Performance evaluation of independent directors was done by the entire board, excluding the independent director being evaluated.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to section 134(5) of the Companies Act, 2013, the board of directors, to the best of their knowledge and ability, confirm that:

- a) In preparation of annual accounts for the year ended March 31, 2025, the applicable accounting standards have been followed and that no material departures have been made from the same;

- b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for the year;
- c) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for the year;
- d) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- e) The Directors had prepared the annual accounts for the year ended March 31, 2025 as ongoing concern basis;
- f) The Directors had laid down the internal financial controls to be followed by the Company and that such Internal Financial Controls are adequate and were operating effectively; and
- g) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

COMMITTEES OF BOARD:

The Board of Directors, in line with the requirement of the act, has formed various committees, details of which are given hereunder.

A. Audit Committee:



The Company has formed audit committee in line with the provisions Section 177 of the Companies Act, 2013. Audit Committee meeting is generally held for the purpose of recommending the half yearly and yearly financial results. Additional meeting is held for the purpose of reviewing the specific item included in terms of reference of the Committee. During the year under review, Audit Committee met 3 (Three) times viz. on May 30, 2024; July 19, 2024 and November 14, 2024.

The composition of the Committee and the details of meetings attended by its members are given below:

Name	Category	Designation	Number of Meetings During the Financial Year 2024-25	
			Eligible to Attend	Attended
Mr. Manish Gurumukhdas Karera	Non-Executive Director Independent	Chairperson	3	3
Mr. Arvind Durgashankar Pande [#]	Non-Executive Director Independent	Member [#]	2	2
Mrs. Shital Bhagvan Kharche [§]	Non-Executive Director Independent	Member [#]	1	1
Mrs. Nidhi Harish Sirwani	Non-Executive Director	Member	3	3

[§]During the Financial year, the Audit Committee was reconstituted w.e.f. June 10, 2024 and Mrs. Shital Bhagvan Kharche was appointed Member of the committee.

[#]Mr. Arvind Durgashankar Pande ceased to be Member of the Committee due to his resignation on October 15, 2024.

RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575



The Statutory Auditors of the Company are invited in the meeting of the Committee wherever requires. Company Secretary and Chief Financial Officer of the Company are the regular invitee at the Meeting.

Recommendations of Audit Committee, wherever/whenever given, have been accepted by the Board of Directors.

Vigil Mechanism:

Your Company has adopted a whistle blower policy and has established the necessary vigil mechanism for directors and employees in confirmation with Section 177 of the Act, to facilitate reporting of the genuine concerns about unethical or improper activity, without fear of retaliation.

The vigil mechanism of your Company provides for adequate safeguards against victimization of whistle blowers who avail of the mechanism and also provides for direct access to the Chairman of the Audit Committee in exceptional cases.

No person has been denied access to the Chairman of the Audit Committee. The said policy is uploaded on the website of your Company at www.ronihouseholds.com.

B. Stakeholder's Grievance & Relationship Committee:

The Company has constituted Stakeholder's Grievance & Relationship Committee mainly to focus on the redressal of Shareholders' / Investors' Grievances, if any, like Transfer / Transmission / Demat of Shares; Loss of Share Certificates; Non-receipt of Annual Report; Dividend Warrants; etc.

During the year under review, Stakeholder's Relationship Committee met 4 (Four) times viz. on May 30, 2024; July 19, 2024; November 14, 2024 and March 24, 2025.

The composition of the Committee and the details of meetings attended by its members are given below:

Name	Category	Designation	Number of Meetings During the Financial Year 2024-25	
			Eligible to Attend	Attended
Mr. Manish Gurumukhdas Karera	Non-Executive Independent Director	Chairperson	4	4
Mr. Harish Manohar Sirwani	Chairman and Managing Director	Member	4	4
Mrs. Nidhi Harish Sirwani	Non-Executive Director	Member	4	4

The Company Secretary of the company acts as secretary for the Committees & was present in meetings of Stakeholder's Grievance & Relationship Committee held during the year.

There were two complaints received from shareholders and duly resolved by the company.

C. Nomination and Remuneration Committee:

The Company has formed Nomination and Remuneration committee in line with the provisions of Section 178 of the Companies Act, 2013. Nomination and Remuneration Committee meetings are generally held for identifying the persons who are qualified to become Directors and may be appointed in senior management and recommending their appointments and removal. During the year under review, Nomination and Remuneration Committee met 4 (Four) times viz. on May 30, 2024; July 19, 2024; November 14, 2024 & March 24, 2025.

The composition of the Committee and the details of meetings attended by its members are given below:

Name	Category	Designation	Number of Meetings During the Financial Year 2024-25	
			Eligible to Attend	Attended
Mr. Manohar Asandas Sirwani [^]	Non-Executive Director	Chairperson	1	1
Mr. Manish Gurumukhdas Karera [^]	Non-Executive Independent Director	Chairperson	4	4
Mr. Arvind Durgashankar Pande [§]	Non-Executive Independent Director	Member	2	2
Mrs. Shital Bhagvan Kharche [#]	Non- Executive Independent Director	Member	3	3
Mrs. Nidhi Harish Sirwani [#]	Non-Executive Director	Member	3	3

[^] During the Financial year, the Nomination and Remuneration Committee was reconstituted w.e.f. June 10, 2024 Mr. Manish Gurumukhdas Karera was appointed as chairperson in place of Mr. Manohar Asandas Sirwani due to his resignation;

[#]Mrs. Shital Bhagvan Kharche and appointed Mrs. Nidhi Harish Sirwani appointed as Members of the committee w.e.f. June 10, 2024.

[§] Mr. Arvind Durgashankar Pande ceased to be member of the committee due to his resignation w.e.f. October 15, 2024.



Nomination and Remuneration Policy:

Pursuant to Section 178(3) of the Act, the Company has framed a policy on Directors' appointment and remuneration and other matters ("Remuneration Policy") which is available on the website of your Company at <https://www.ronihouseholds.com/wp-content/uploads/2023/07/Nomination-and-Remuneration-Policy.pdf>.

The Remuneration Policy for selection of Directors and determining Directors' independence sets out the guiding principles for the NRC for identifying the persons who are qualified to become the Directors. Your Company's Remuneration Policy is directed towards rewarding performance based on review of achievements. The Remuneration Policy is in consonance with existing industry practice. We affirm that the remuneration paid to the Directors is as per the terms laid out in the Remuneration Policy.

PUBLIC DEPOSIT:

There were no outstanding deposits within the meaning of Section 73 and 74 of the Act read with rules made thereunder at the end of FY 2024-25 or the previous financial years. Your Company did not accept any deposit during the year under review.

PARTICULARS OF LOANS, GUARANTEES, INVESTMENTS & SECURITY:

Details of Loans, Guarantees, Investments and Security covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statement.

ANNUAL RETURN:

Pursuant to Section 134(3)(a) of the Act, the draft annual return as on March 31, 2025 prepared in accordance with Section 92(3) of the Act is made available on the website of your Company and can be accessed using the www.ronihouseholds.com/annual-return/.

TRANSACTIONS WITH RELATED PARTIES:

All the Related Party Transactions entered during the financial year were on an Arm's Length basis and in the Ordinary Course of Business. There are no materially significant Related Party Transactions, i.e. exceeding Rupees One Thousand Crores or 10% of the annual consolidated turnover as per the last audited financial statement, whichever is lower or a transaction involving payments with respect to brand usage or royalty entered into individually or taken together with previous transactions during the financial year, exceeding ten percent of the annual consolidated turnover of the Company as per the last audited financial statements, made by the Company with Promoters, Directors, Key Managerial Personnel (KMP) and other related parties which may have a potential conflict with the interest of the Company at large, were entered during the year by your Company.

During FY 2024-25, your Company has not entered into any transactions with related parties which could be considered material in terms of Section 188 of the Act. Accordingly, the disclosure of related party transactions as required under Section 134(3)(h) of the Act, in Form AOC-2, is not applicable.

Further, prior omnibus approval of the Audit Committee is obtained on yearly basis for the transactions which are of a foreseen and repetitive nature. The transactions entered into pursuant to the omnibus approval so granted were placed before the Audit Committee and the Board of Directors for their review & approval.

The details of the related party transactions for the financial year 2024-25 is given in notes of the financial statements which is part of Annual Report.

The Policy on Related Party Transactions as approved by the Board of Directors is available on the website of the Company at www.ronihouseholds.com/wp-content/uploads/2025/05/POLICY-ON-RELATED-PARTY-TRANSACTIONS.pdf

PARTICULARS OF EMPLOYEES:



The ratio of the remuneration of each director to the median of employees' remuneration as per Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable as Company has all labours on daily wages and no permanent employees are there on roll except Company Secretary as on March 31, 2025. Further, no Remuneration has been paid to Executive Directors of the Company.

MATERIAL CHANGES AND COMMITMENT:

1. The Board of Directors have considered and approved, Subject to the approval of Shareholders, increase in Authorized Share Capital of the Company, from Rs. 6,00,00,000/- (Rupees Six Crores Only) divided into 60,00,000 (Sixty Lakhs Only) Equity Shares of Rs.10 each to Rs. 12,00,00,000/- (Rupees Twelve Crores Only) divided into 1,20,00,000 (One Crore Twenty Lakhs Only) Equity Shares of Rs. 10/- (Rupees Ten Only) each and subsequent alteration in the Capital Clause (Clause V) of Memorandum of Association of the Company in their meeting held on February 19, 2025. Later, The Member of the company vide their Ordinary resolution passed on March 15, 2025 in the Extra-Ordinary General Meeting of the Company, approved increase in Authorized Share Capital.
2. The Board of Director of the Company, recommended issue of bonus equity shares in the proportion of 1:1 i.e. 1 (one) bonus equity share of Rs. 10 each for every 1 (One) fully paid-up equity share held as on record date subject to the approval of Shareholders in their meeting held on February 19, 2025. Later, The Member of the company vide their Ordinary resolution passed on March 15, 2025 in the Extra-Ordinary General Meeting of the Company, approved the recommended Bonus Issue. Further, the Board of Directors pursuant to In-principle approval of BSE Limited vide letter bearing No. LOD/Bonus/BN-IP/KS/1972/2024-25 dated March 17, 2025, allotted 57,46,546 Bonus equity shares of Rs. 10/- each in the ratio of 1 (one) new equity share for every 1 (one) existing equity shares held in the Company in Board meeting held on March 24, 2025. The listing and trading approval of BSE Limited for these shares was received on March 18, 2025.

3. The Board of Director Considered and Approved, Subject to the approval of Shareholders, alteration in Clause III (A): the Main Object Clause of Memorandum of Association ('MOA') by addition of clause: "To engage in the business of civil works, fabrication, supply, installation, and maintenance of solar LED street lights and solar energy systems, CCTV installations, and the supply of chemicals (including but not limited to TCL powder) and stationery to government organizations and private entities, and to undertake all related activities including project design, procurement, execution, and management of infrastructure, renewable energy, security, chemical, and office supply solutions." in their meeting held on February 19, 2025. Later, The Member of the company vide their Ordinary resolution passed on March 15, 2025 in the Extra-Ordinary General Meeting of the Company, approved alteration in Clause III (A): the main Special Clause of Memorandum of Association ('MOA').

SEXUAL HARASSMENT OF WOMEN AT WORKPLACE:

To foster a positive workplace environment, free from harassment of any nature, we have institutionalized the Anti-Sexual Harassment Initiative (ASHI) framework, through which we address complaints of sexual harassment at the all workplaces of the Company. Our policy assures discretion and guarantees non-retaliation to complainants. We follow a gender-neutral approach in handling complaints of sexual harassment and we are compliant with the law of the land where we operate.

Further, the company has complied with provisions relating to the constitution of Internal Complaints Committee (ICC) under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Details of sexual harassment complaint during the financial year 2024-25:

Number of complaint received: 0

Number of complaint disposed of: 0

Number of complaint pending more than 90 days: 0



COMPLIANCE OF THE PROVISIONS RELATING TO THE MATERNITY BENEFIT ACT, 1961:

During the year under review, The Maternity Benefit Act, 1961 is not applicable to the company as there is no employee on roll in the company.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Act read with rule 8 of the Companies (Accounts) Rules, 2014, as amended is provided as **Annexure-A** of this report.

SECRETARIAL STANDARDS OF ICSI:

During the year under review, your Company has complied with all the applicable provisions of Secretarial Standard-1 and Secretarial Standard-2 issued by the Institute of Company Secretaries of India.

RISK MANAGEMENT:

A well-defined risk management mechanism covering the risk mapping and trend analysis, risk exposure, potential impact and risk mitigation process is in place. The objective of the mechanism is to minimize the impact of risks identified and taking advance actions to mitigate it. The mechanism works on the principles of probability of occurrence and impact, if triggered. A detailed exercise is being carried out to identify, evaluate, monitor and manage both business and non-business risks.

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

RONI HOUSEHOLDS LIMITED

CIN: L82990MH2017PLC300575



The Company has an effective internal control system, which ensures that all the assets of the Company are safeguarded and protected against any loss from unauthorized use or disposition.

The Internal Auditors of the Company carry out review of the internal control systems and procedures. The internal audit reports are reviewed by Audit Committee.

The Company has also put in place adequate internal financial controls with reference to the financial statements commensurate with the size and nature of operations of the Company. During the year, such controls were tested and no material discrepancy or weakness in the Company's internal controls over financial reporting was observed.

CORPORATE GOVERNANCE:

Integrity and transparency are key factors to our corporate governance practices to ensure that we achieve and will retain the trust of our stakeholders at all times. Corporate governance is about maximizing shareholder value legally, ethically and sustainably. Our Board exercises its fiduciary responsibilities in the widest sense of the term. Our disclosures seek to attain the best practices in international corporate governance. We also endeavor to enhance long-term shareholder value and respect minority rights in all our business decisions.

As our company has been listed on SME Platform of BSE Limited, by virtue of Regulation 15 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 the compliance with the Corporate Governance provisions as specified in regulation 17 to 27 and Clause (b) to (i) and (t) of sub regulation (2) of Regulation 46 and Para C, D and E of Schedule V are not applicable to the company. Hence Corporate Governance Report does not form a part of this Board Report, though we are committed for the best corporate governance practices.

CORPORATE SOCIAL RESPONSIBILITY (CSR):



Provisions pertaining to Corporate Social Responsibility of Section 135 of the Companies Act, 2013 are not applicable to the Company.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

In terms of Regulation 34, and Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 a review of the performance of the Company, for the year under review, Management Discussion and Analysis Report, is presented in a separate section forming part of this Annual Report as **Annexure-B**.

STATUTORY AUDITORS AND THEIR REPORT:

Pursuant to the provisions of Section 139 of the Companies Act, 2013 read with rules made thereunder, M/s. D G M S & CO., Chartered Accountant, Jamnagar (formerly known as M/s. Doshi Maru & Associates, Chartered Accountant, Jamnagar) (FRN: 0112187W), were appointed as Statutory Auditors of the Company to hold office till conclusion of the Annual General Meeting (AGM) of the company to be held in the calendar year 2026.

The Statutory Auditors have confirmed that they are not disqualified to continue as Statutory Auditors and are eligible to hold office as Statutory Auditors of your Company.

Statutory Auditors have expressed their unmodified opinion on the Standalone and Consolidated Financial Statements and their reports do not contain any qualifications, reservations, adverse remarks, or disclaimers. The Notes to the financial statements referred in the Auditors' Report are self-explanatory. The Notes to the financial statements referred in the Auditors' Report are self-explanatory.

SECRETARIAL AUDITOR AND THEIR REPORT:



RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575

Pursuant to the provisions of Section 204 of the Act read with The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, your Company has appointed M/s. Mittal V. Kothari & Associates, Practicing Company Secretary, Ahmedabad to conduct the Secretarial Audit of the Company for the Financial Year 2024-25. The Secretarial Audit Report is annexed herewith as **Annexure – C** to this Report.

There are no qualifications, reservations, adverse remarks or disclaimers made by the Secretarial Auditor in their Report except as may be stated specifically in **Annexure – C**.

Sr. No.	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Deviations	Observations/ Remarks of the Practicing Company Secretary	Reply by management
1.	Compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015 w.r.t. maintenance of UPSI in Structured Digital Database (SDD)	<i>Delay by Company in entering some of UPSI Sharing Entries in software (Structured Digital Database).</i>	Company has maintained internally Structured Digital Database in Digital Software for FY 2024-25 with adequate internal controls and checks such as time stamping and audit trails to ensure non-tampering of the database. However, few entries in the SDD software were captured delayed by the Company.	The delay in submission was due to administrative oversight and not intentional. The concerned designated person has been advised, and the company has strengthened its internal compliance framework to ensure timely entries going forward.
2.	Filing of Integrated Filing (Governance) within 45 days from the quarter ending December 31, 2024 in compliance with SEBI circular: SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 and regulation 10(1A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015	<i>The submission of Integrated Filing (Governance) was filed delayed beyond 45 days from the quarter ending December 31, 2024.</i>	Integrated Filing (Governance) was not filed within 45 days for quarter ended December 31, 2024 and was filed delay by three days on February 17, 2025.	The delay occurred due to an inadvertent oversight. The compliance team has now implemented a stricter tracking system to ensure timelines are met.

REPORTING OF FRAUDS BY AUDITORS:

RONI HOUSEHOLDS LIMITED

CIN: L82990MH2017PLC300575



During the year under review, the Statutory Auditors and Secretarial Auditor of your Company have not reported any instances of fraud committed in your Company by Company's officers or employees, to the Audit Committee, as required under Section 143(12) of the Act.

MAINTENANCE OF COST RECORD:

Since the company is not falling under prescribed class of Companies, our Company is not required to maintain cost records.

INFORMATION ON SUBSIDIARY, ASSOCIATE AND JOINT VENTURE COMPANIES:

As on March 31, 2025, the Company has following subsidiary:

Sr. No.	Name	Category
1.	Roni Agro Limited	Subsidiary

Pursuant to the provisions of Section 129, 134 and 136 of the Act read with rules made thereunder and Regulation 33 of the SEBI Listing Regulations, your Company has prepared consolidated financial statements of the Company and a separate statement containing the salient features of financial statement of subsidiaries, joint ventures and associates in Form AOC-1, which forms part of this Integrated Annual Report as per **Annexure-D**.

CODE FOR PREVENTION OF INSIDER TRADING:

Your Company has adopted a Code of Conduct ("Code") to regulate, monitor and report trading in Company's shares by Company's designated persons and their immediate relatives as per the requirements under the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015. The Code, inter alia, lays down the procedures to be followed by designated persons while trading/ dealing in Company's shares and sharing Unpublished Price Sensitive Information ("UPSI"). The Code Covers Company's obligation to maintain a digital database, mechanism for prevention of insider trading and handling of UPSI, and the process to familiarize with the sensitivity of UPSI. Further, it also includes code for practices and procedures for fair disclosure of unpublished price sensitive information which has been made available on the Company's website at www.ronihouseholds.com/wp-content/uploads/2024/07/Code-of-Conduct-for-PIT-NEW-W.E.F-01-04-2019.pdf.

The employees are required to undergo a mandatory training/ certification on this Code to sensitize themselves and strengthen their awareness

WEBSITE:

As per Regulation 46 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 the Company has maintained a functional website namely www.ronihouseholds.com containing basic information about the Company.

The website of the Company is containing information like Policies, Shareholding Pattern, Financial and information of the designated officials of the Company who are responsible for assisting and handling investor grievances for the benefit of all stakeholders of the Company etc.

THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR:

During the Financial Year 2024-25, there was no application made and proceeding initiated /pending under the Insolvency and Bankruptcy Code, 2016, by any Financial and/or Operational Creditors against your Company. As on the date of this report, there is no application or proceeding pending against your company under the Insolvency and Bankruptcy Code, 2016.

RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575



GENERAL DISCLOSURE:

Your Directors state that the Company has made disclosures in this report for the items prescribed in section 134 (3) of the Act and Rule 8 of The Companies (Accounts) Rules, 2014 and other applicable provisions of the act and listing regulations, to the extent the transactions took place on those items during the year. Your Directors further state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review;

- I. Issue of Equity Shares with differential rights as to dividend, voting or otherwise;
- II. Issue of shares (including sweat equity shares) to employees of the Company under any scheme save and ESOS;
- III. Annual Report and other compliances on Corporate Social Responsibility;
- IV. Application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016.
- V. There is no revision in the Board Report or Financial Statement;
- VI. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future;
- VII. The details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof.

ACKNOWLEDGEMENT:



Your Directors are highly grateful for all the guidance, support and assistance received from the Government of India, Governments of various states in India, concerned Government departments, Financial Institutions and Banks. Your Directors thank all the esteemed shareholders, customers, suppliers and business associates for their faith, trust and confidence reposed in the Company.

Your Directors wish to place on record their sincere appreciation for the dedicated efforts and consistent contribution made by the employees at all levels, to ensure that your Company continues to grow and excel.

Registered office:
 Plot No. F - 55, Addl. MIDC Area,
 Ajanta Road, Jalgaon - 425003, Maharashtra.

For and on behalf of Board of Directors
 Roni Households Limited
 CIN: L82990MH2017PLC300575

Place: Jalgaon
Date: August 04, 2025

Sd/-
Nidhi Harish Sirwani
Non-Executive Director
DIN:07941219

Sd/-
Harish Manohar Sirwani
Chairman and Managing Director
DIN: 07844075

**ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND
FOREIGN EXCHANGE EARNINGS AND OUTGO**

(Pursuant to Section 134(3) (m) of the Companies Act, 2013 and rule 8(3) of the Companies (Accounts) Rules, 2014)

A. CONSERVATION OF ENERGY:

- I. **The steps taken or impact on conservation of energy:** The Company has taken measures and applied strict control system to monitor day to day power consumption, to endeavor to ensure the optimal use of energy with minimum extent possible wastage as far as possible. The day-to-day consumption is monitored and various ways and means are adopted to reduce the power consumption in an effort to save energy.
- II. **The steps taken by the Company for utilizing alternate sources of energy:** The Company has not taken any step for utilizing alternate sources of energy
- III. **The capital investment on energy conservation equipment:** During the year under review, Company has not incurred any capital investment on energy conservation equipment.

B. TECHNOLOGY ABSORPTION:

- I. **The effort made towards technology absorption:** The Company has not imported any technology and hence there is nothing to be reported here.
- II. **The benefit derived like product improvement, cost reduction, product development or import substitution:** None
- III. **In case of imported technology (imported during the last three years reckoned from the beginning of the financial year:**
 - a. The details of technology imported: None
 - b. The year of import: None
 - c. Whether the technology has been fully absorbed: None
 - d. If not fully absorbed, areas where absorption has not taken place, and the reasons thereof: None

C. THE EXPENDITURE INCURRED ON RESEARCH AND DEVELOPMENT: NIL

D. FOREIGN EXCHANGE EARNINGS & EXPENDITURE:

Earnings: Nil

Outgo: Nil

Registered office:
Plot No. F - 55, Addl. MIDC Area,
Ajanta Road, Jalgaon - 425003, Maharashtra.

For and on behalf of Board of Directors
Roni Households Limited
CIN: L82990MH2017PLC300575

Place: Jalgaon
Date: August 04, 2025

Sd/-
Nidhi Harish Sirwani
Non-Executive Director
DIN:07941219

Sd/-
Harish Manohar Sirwani
Chairman and Managing Director
DIN: 07844075

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The discussion hereunder covers Company's performance and its business outlook for the future. This outlook is based on assessment of the current business environment and Government policies. The change in future economic and other developments are likely to cause variation in this outlook.

The Management's views on the Company's Performance and outlook are discussed below:

ECONOMIC REVIEW:

Global Economy:

Global growth is slowing due to a substantial rise in trade barriers and the pervasive effects of an uncertain global policy environment. Growth is expected to weaken to 2.3 percent in 2025, with deceleration in most economies relative to last year. This would mark the slowest rate of global growth since 2008, aside from outright global recessions. In 2026-27, a tepid recovery is expected, leaving global output materially below January projections. Progress by emerging market and developing economies (EMDEs) in closing per capita income gaps with advanced economies and reducing extreme poverty is anticipated to remain insufficient. The outlook largely hinges on the evolution of trade policy globally. Growth could turn out to be lower if trade restrictions escalate or if policy uncertainty persists, which could also result in a build-up of financial stress. Other downside risks include weaker-than-expected growth in major economies with adverse global spillovers, worsening conflicts, and extreme weather events. On the upside, uncertainty and trade barriers could diminish if major economies reach lasting agreements that address trade tensions. The ongoing global headwinds underscore the need for determined multilateral policy efforts to foster a more predictable and transparent environment for resolving trade tensions, some of which stem from macroeconomic imbalances. Global policy efforts are also needed to confront the deteriorating circumstances of vulnerable EMDEs amid prevalent conflict and debt distress, while addressing long-standing challenges, including the effects of climate change. National policy makers need to contain risks related to inflation as well as strengthen their fiscal positions by raising additional domestic revenues and re-prioritizing spending. To facilitate job creation and boost long-term growth prospects in EMDEs, reforms are essential to enhance institutional quality, stimulate private investment growth, develop human capital, and improve labor market functioning. (source: <https://openknowledge.worldbank.org/server/api/core/bitstreams/ae99c04a-95cd-4847-bbdd-824975f21c02/content>)

Indian Economy Outlook:

'India projected to maintain fastest growth rate': World Bank holds FY26 growth at 6.3%; global growth rate forecast cut to 2.3%. India will remain the fastest-growing major economy in 2025–26 with a projected GDP expansion of 6.3%, the World Bank said in its latest Global Economic Prospects report, while warning that rising global trade barriers and weaker demand from key export partners are likely to dampen external sector momentum. The projection for India remains unchanged from the World Bank's April estimate but marks a downward revision from the earlier January forecast of 6.7%. The multilateral lender cited subdued industrial growth and soft export demand as key reasons for the downgrade, though construction, services and rural consumption were seen holding steady, PTI reported.

"India is projected to maintain the fastest growth rate among the world's largest economies," the World Bank stated, noting that even with the pressures on trade, the Indian economy's fundamentals remain relatively strong. The global outlook, however, was more pessimistic.



For India, the World Bank expects GDP growth to accelerate slightly to an average of 6.6% over FY27–28, aided by a rebound in exports, especially in services, and continued momentum in construction and consumption. (Source: <https://timesofindia.indiatimes.com/business/india-business/india-projected-to-maintain-fastest-growth-rate-world-bank-holds-fy26-growth-at-6-3-global-growth-rate-forecast-cut-to-23/articleshow/121757019.cms>)

INDUSTRY STRUCTURE AND DEVELOPMENTS:

The Household Product Market size was valued at USD 330.79 Billion in 2024 and the total Household Product revenue is expected to grow at a CAGR of 3.6% from 2025 to 2032, reaching nearly USD 438.96 Billion.

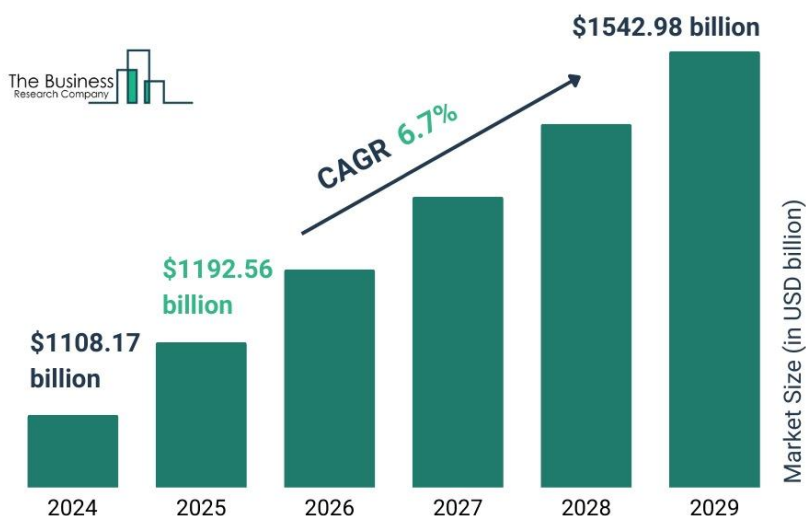
Household market report projects that the home and household sector will reach ~US\$237 billion by 2030 at a CAGR of over 10 percent. The growth is fuelled by increasing disposable incomes, shifting consumer preferences and a growing focus on comfort and convenience across product categories.

The home and household market is witnessing strong demand, particularly in tier 2 and tier 3 cities that are emerging as growth hubs. High disposable incomes, the rise of digital platforms, easy access to credit, and young consumers seeking modern designs, home renovations and personalisation, which provide tailored offerings to consumers, lead this demand.

Sustainability is becoming a central concern for Indian consumers, with rising demand for energy-efficient appliances and eco-friendly kitchenware. Manufacturers are increasingly investing in water-saving bathroom fittings, sustainable kitchen solutions and energy-efficient technologies to cater to eco-conscious consumers. This trend, coupled with government policies such as the Production Linked Incentive (PLI) scheme, Pradhan Mantri Awas Yojana (PMAY), SMC, UJALA and PM Mitra, is driving demand and attracting investments in the home and household sector.

(Source : <https://www.deloitte.com/in/en/about/press-room/urbanisation-omnichannel-retail-drive-indias-household-market.html>)

Plastic Products Global Market Report 2025



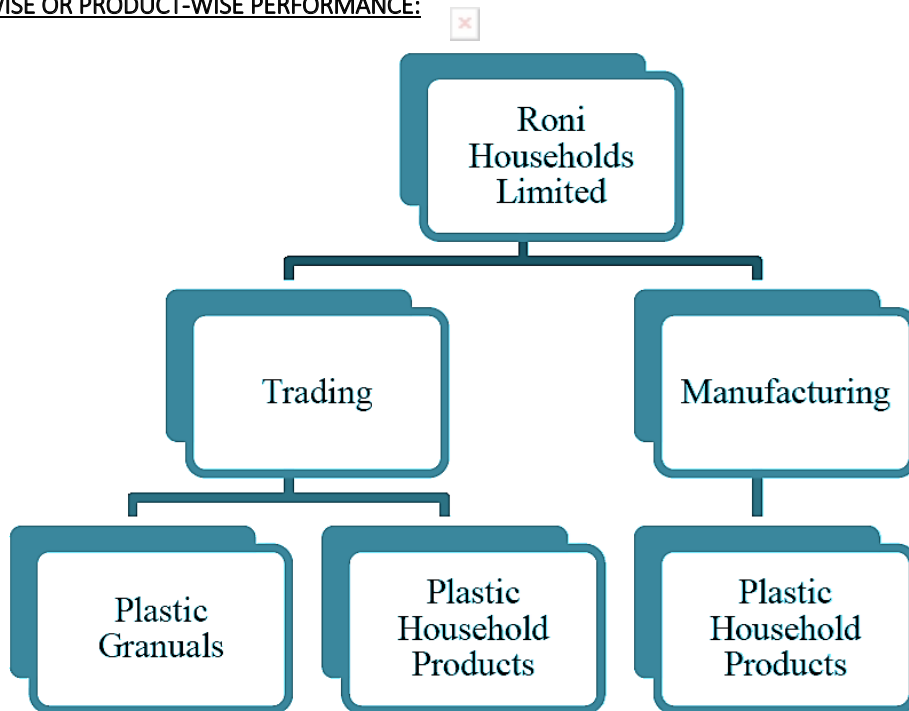
Source: <https://www.thebusinessresearchcompany.com/report/plastic-products-global-market-report>

OUR BUSINESS:

Our business was originally being run as a proprietorship named Roni Enterprises. Further, our company is incorporated on 9th October 2017, as a private limited company under the name ‘Roni Household Private Limited’ under the provisions of the Companies Act, 2013 with the Registrar of Companies, Mumbai with a vision to corporatize our business. On March 01, 2018, our Company was converted into public limited company and the name of our company changed to ‘Roni Household Limited’. A Business Takeover Agreement dated April 5, 2018 has been entered into to give effect to the takeover of the business of Roni Enterprise (Proprietor Harish Sirwani).

Our Company currently trades in plastic granules and plastic household products which includes tub, buckets, ghamela etc. and manufacturing plastic products for household use. We have taken a land on lease in MIDC, Jalgaon, for setting up the manufacturing unit. Our core philosophy is rooted in quality, sustainability, and innovation. We are committed to building a vertically integrated business that bridges trading expertise with in-house production capabilities. Our future growth strategy includes expanding our product line, enhancing production efficiency, and exploring new markets both domestically and internationally. The Company is also investing in robust operational systems and quality controls to ensure that we meet the evolving demands of consumers while maintaining compliance with regulatory standards. Looking ahead, *Roni Household Limited* aims to emerge as a leading name in the Indian plastic household segment, known for its product durability, affordability, and customer-centric approach. Through a blend of traditional values and modern enterprise, we strive to deliver value to our stakeholders and contribute meaningfully to the Indian manufacturing ecosystem.

SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE:



key factors driving growth:

India’s home and household sector is expected to witness robust growth, driven by the following factors.

- **Premiumisation** is on the rise. Growing demand for luxury homes and innovative branded products is pushing companies to enhance consumer engagement and brand strength.



- The **value segment** remains crucial as the middle-class market drives volumes, offering significant potential for brands to expand their presence.
- The **shift towards omnichannel and quick commerce** is transforming how consumers shop, making it essential for businesses to deliver seamless, connected experiences across digital and physical platforms.
- **Technology** is becoming a key differentiator, with brands using VR, AI and personalised experiences to elevate consumer satisfaction and brand advocacy.
- **Rising disposable income:** India's per capita disposable income reached US\$2,500 in FY23, marking a 13 percent growth over the last year, driving the demand for premium products.
- **Growth in real estate:** The real estate sector is expected to post a 25 percent CAGR, reaching ~US\$1 trillion by FY29, spurred by the demand for second homes and large properties and boosting household product sales
- **Increased private consumption:** With private consumption accounting for 63 percent of the GDP in 2023, India is set to become the third-largest consumer market globally by 2030.
- **Shifting consumer preferences:** Easier credit access enables young buyers to invest in premium and niche home products, emphasizing quality and customisation.
- **Role of influencers:** Interior designers and social media influencers shape consumer choices by sharing design trends and innovative materials, elevating potential buyers' aspirations.
- **Favourable government policies:** Government initiatives, such as the PLI scheme, PMAY, SMC, UJALA and PM Mitra, have significantly enhanced capacity, stimulated demand and attracted investments in the home and household sector.
- **Shifting consumer preferences:** Easier credit access enables young buyers to invest in premium and niche home products, emphasizing quality and customisation.

(Source: <https://www.deloitte.com/in/en/about/press-room/urbanisation-omnichannel-retail-drive-indias-household-market.html>)

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has adequate internal control procedures commensurate with its size and nature of business in India. The Company has clearly laid down policies, guidelines and procedures that form a part of the internal control systems. The adequacy of Internal Control Systems, which encompasses the Company's business processes and financial reporting systems, is examined by the management at regular intervals.

The Company has maintained internal control system in order to identify weaknesses and suggest improvements for better functioning. The observations derived are regularly noted by the management and relevant steps are taken to mitigate the same in order to ensure effective functioning within the Company.

OUTLOOK:

Roni Households Limited operates in the trading sector, specializing in plastic granules and various household plastic products like tubs, buckets, and ghamelas. Our product portfolio includes polyethylene terephthalate (PET), a popular plastic variant used extensively in rigid packaging applications. Our vision is to leverage India's competitive advantage in the plastic sector to boost exports. Our mission is to focus on sustainable practices,



innovation, aligning with the government’s initiatives to promote a circular economy. We are committed to developing eco-friendly products and improving waste management infrastructure. By adopting sustainable practices and innovative technologies, we aim to achieve responsible growth and global competitiveness.

DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE:

The key strategy will be focused around:

1. Financial strength & liquidity
2. Professional Management
3. Timely completion of Orders
4. Customer care
5. Brand Equity

Financial Performance and Review of Operations:

(Rs. In Lakhs.)

Particular	Standalone- Year Ended	Consolidated- Year Ended	Standalone- Year Ended	Consolidated- Year Ended
	31/03/2025	31/03/2025	31/03/2024	31/03/2024
Revenue From Operations	778.12	1715.38	768.28	1685.81
Other Income	7.16	7.16	87.25	87.25
Total Income	785.28	1722.54	855.54	1773.05
Less: Total Expenses before Depreciation, Finance Cost and Tax	638.25	1574.47	697.82	1614.09
Profit before Depreciation, Finance Cost and Tax	147.04	148.07	157.72	158.96
Less: Depreciation	46.82	46.82	51.95	51.95
Less: Finance Cost	19.78	19.80	18.85	19.01
Profit Before Tax	80.44	81.45	86.92	88.00
Less: Current Tax	21.52	21.78	10.21	10.49
Less: Deferred tax Liability (Asset)	(9.72)	(5.08)	18.50	8.91
Profit after Tax	68.65	64.75	58.21	68.60

DETAILS OF SIGNIFICANT CHANGES (I.E. CHANGE OF 25% OR MORE AS COMPARED TO THE IMMEDIATELY PREVIOUS FINANCIAL YEAR) IN KEY FINANCIAL RATIOS, ALONG WITH DETAILED EXPLANATIONS THEREFORE:


Ratio	Figures as at 31.03.2025	Figures as at 31.03.2024	% Change	Reason
Current Ratio	7.99	5.47	46.21%	Due to Increase in Borrowings
Debt-Equity Ratio	0.29	0.27	8.19%	NA
Debt Service Coverage Ratio	(0.97)	8.37	-111.60%	Due to increase in borrowing during the year.
Return on Equity Ratio	0.08	0.17	50.32%	Due to Company has raised equity through bonus share during the year.
Inventory turnover ratio	0.82	3.29	-75.04%	Due to Increase in average inventory.
Trade Receivables turnover ratio	1.11	1.72	-35.20%	As there is increase in Average Trade Receivables

Trade payables turnover ratio	5.76	134.39	-95.72%	As there is Lower Average Trade Payables and increase average inventory.
Net capital turnover ratio	0.55	0.54	1.51%	NA
Net profit ratio	0.09	0.08	-16.44%	NA
Return on Capital employed	0.06	0.07	9.23%	NA
Return on Net Worth	0.04	0.04	-12.96%	NA
Net Profit Margin	0.09	0.07	-28.48%	Higher Profit Compare to Last year
Operating Profit Margin Ratio	0.19	0.18	-1.57%	NA

DISCLOSURE OF ACCOUNTING TREATMENT

The financial statements of the Company have been prepared in accordance with Accounting Standard (“AS”) notified under the Companies (Accounting Standards) Rules, 2021 read with section 133 of the Companies Act, 2013.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS:

The Company’s relations with the employees continued to be cordial and harmonious with its employees. It considers manpower as its assets and that people had been driving force for growth and expansion of the Company. The Company acknowledge that its principal assets is it employees. The Company has continued its efforts in building a diverse and inclusive workforce. 

The Company employees including factory workmen are employed daily wages basis. Hence, as on March 31, 2025 there was no employees on roll in the Company. The Company will continue to create opportunity and ensure recruitment of diverse candidates without compromising on meritocracy.

CAUTIONARY NOTE:

Statements in this Report, describing the Company's objectives, projections, estimates and expectations may constitute 'forward looking statements' within the meaning of applicable laws and regulations. Forward looking statements are based on certain assumptions and expectations of future events. These statements are subject to certain risks and uncertainties. The Company cannot guarantee that these assumptions and expectations are accurate or will be realized. The actual results may be different from those expressed or implied since the Company's operations are affected by many external and internal factors, which are beyond the control of the management. Hence the Company assumes no responsibility in respect of forward-looking statements that may be amended or modified in future on the basis of subsequent developments, information or events.

Registered office:
Plot No. F - 55, Addl. MIDC Area,
Ajanta Road, Jalgaon - 425003, Maharashtra.

For and on behalf of Board of Directors
Roni Households Limited
CIN: L82990MH2017PLC300575

Place: Jalgaon
Date: August 04, 2025

Sd/-
Nidhi Harish Sirwani
Non-Executive Director
DIN:07941219

Sd/-
Harish Manohar Sirwani
Chairman and Managing Director
DIN: 07844075

RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575



Annexure-C

SECRETARIAL AUDIT REPORT

Form No. MR-3

For the Financial Year Ended March 31, 2025

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies
(Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
Roni Households Limited
(CIN: L82990MH2017PLC300575)
Registered office: Plot No. F - 55, Addl. MIDC Area,
Ajanta Road, Jalgaon - 425003, Maharashtra.

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Roni Households Limited** for the Financial Year ended March 31, 2025. Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that, in my opinion, the Company has, during the audit period covering the financial year ended on March 31, 2025, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2025 according to the provisions of:

- (i) The Companies Act, 2013 ('the Act') and the rules made there under as applicable;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- (iv) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 and circulars/ guidelines/Amendments issued there under;
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and circulars/ guidelines/Amendments issued there under;
 - c) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars/ guidelines/Amendments issued there under;
 - d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and circulars/ guidelines/Amendments issued there under; and
 - e) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 (to the extent applicable).
- (v) Revised Secretarial Standards issued by the Institute of Company Secretaries of India.

During the period under review the Company has complied with the provisions of the Act, Rules made there under, Regulations, guidelines etc. mentioned above except:

Sr. No.	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Deviations	Observations/ Remarks of the Practicing Company Secretary
1.	Compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015 w.r.t. maintenance of UPSI in Structured Digital Database (SDD)	<i>Delay by Company in entering some of UPSI Sharing Entries in software (Structured Digital Database).</i>	Company has maintained internally Structured Digital Database in Digital Software for FY 2024-25 with adequate internal controls and checks such as time stamping and audit trails to ensure non-tampering of the database. However, few entries in the SDD software were captured delayed by the Company.
2.	Filing of Integrated Filing (Governance) within 45 days from the quarter ending December 31, 2024 in compliance with SEBI circular: SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 and regulation 10(1A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015	<i>The submission of Integrated Filing (Governance) was filed delayed beyond 45 days from the quarter ending December 31, 2024.</i>	Integrated Filing (Governance) was not filed within 45 days for quarter ended December 31, 2024 and was filed delay by three days on February 17, 2025.

During Financial year 2024-25, two Eforms MGT-14 and DIR-12 was filed delayed along with additional fees.

I further report that the company being mainly engaged in the business of Manufacturing of Plastic Granules and Plastic Households Products, there are no specific applicable laws to the Company, which requires approvals or compliances under the respective laws. However, the list of few of General Acts applicable to the Company, which are list out in the **Annexure 2**, which require approvals or compliances under the respective laws.

I have relied on the representation made by the Company and its officers for system and mechanism framed by the Company for compliances of the said laws.

Further, During the Period under review, provisions of the following Acts, Rules, Regulations, Guidelines, Standards, are not applicable to the Company:

- i. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and circulars/ guidelines/Amendments issued there under;
- ii. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; - the Company is not registered as Registrar to an Issue & Share Transfer Agent. However, the Company has appointed Bigshare Services Private Limited as Registrar & Share Transfer Agent as per the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- iii. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021;



- iv. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;
- v. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; and
- vi. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Overseas Direct Investment and External Commercial Borrowings.

I further report that -

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Director, Independent Directors and Woman Director. The changes in the composition of the Board of Directors / appointment / re-appointments of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Since none of the members have communicated dissenting views in the matters / agenda proposed from time to time for consideration of the Board and Committees thereof, during the year under the report, hence were not required to be captured and recorded as part of the minutes.

I further report that-

There are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines. There was no event/action which had major bearing on the Company's affairs in pursuance to the above referred laws, rules, regulations, guidelines, standards, etc.

I further report that during the period under review -

1. Mrs. Shital Bhagvan Kharche was appointed as an Additional Director (Independent Non-Executive), of the Company w.e.f. June 07, 2024 & the members of the Company by passing Special Resolution appointed her for a period of 5 (five) years w.e.f. June 07, 2024 in Annual General Meeting of the Company held on Monday, August 12, 2024.
2. Mr. Manohar Asandas Sirwani ceased as Non-Executive Director of the Company w.e.f. May 30, 2024 due to resignation.
3. Designation of Mrs. Nidhi Harish Sirwani (DIN: 07941219) has been changed by board of directors in their board meeting held on July 19, 2024 from Whole Time Director to Non-Executive Director w.e.f. July 19, 2024 and approved by the members by passing Special Resolution in Annual General Meeting of the Company held on Monday, August 12, 2024.
4. Register of Members and Share Transfer Books of the Company was closed from Monday, August 05, 2024 to Monday, August 12, 2024 for taking record of the Members of the Company for the purpose of 7th Annual General Meeting of the Company held on Monday, August 12, 2024 through Video Conferencing / Other Audio-Visual Means.
5. Mr. Arvind Durgashankar Pande (DIN: 08238902) ceased as Independent Non-Executive Director w.e.f. October 15, 2024 due to resignation due to personal reasons and personal commitment.



6. Mrs. Nidhi Harish Sirwani tendered her resignation as Chief Financial Officer w.e.f. November 14, 2024 & Mr. Arvind Durgashankar Pande was appointed in her place as Chief Financial Officer of the Company w.e.f. November 14, 2024.
7. The Authorized Share Capital of the Company was increased from Rs. 6,00,00,000/- (Rupees Six Crores Only) divided into 60,00,000 (Sixty Lakhs Only) Equity Shares of Rs.10 each to Rs. 12,00,00,000/- (Rupees Twelve Crores Only) divided into 1,20,00,000 (One Crore Twenty Lakhs Only) Equity Shares of Rs. 10/- (Rupees Ten Only) each and subsequent alteration in the Capital Clause (Clause V) of Memorandum of Association of the Company authorized vide Ordinary resolution passed by the shareholders on March 15, 2025 in their Extra-Ordinary General Meeting.
8. The Member of the company vide their ordinary resolution passed on March 15, 2025 in the Extra-Ordinary General Meeting of the Company, approved the Bonus Issue of Equity Shares in the ratio of 1:1. Further, the Board of Directors pursuant to In-principle approval of BSE Limited vide letter bearing No. LOD/Bonus/BN-IP/KS/1972/2024-25 dated March 17, 2025, allotted 57,46,546 Bonus equity shares of Rs. 10/- each in the ratio of 1 (one) new equity share for every 1 (one) existing equity shares held in the Company in Board meeting held on March 24, 2025.
9. The Shareholders in their Extra-Ordinary General Meeting held on March 15, 2025 vide special resolution approved alteration in Clause III (A): the Main Object Clause of Memorandum of Association ('MOA') by addition of clause: *"To engage in the business of civil works, fabrication, supply, installation, and maintenance of solar LED street lights and solar energy systems, CCTV installations, and the supply of chemicals (including but not limited to TCL powder) and stationery to government organizations and private entities, and to undertake all related activities including project design, procurement, execution, and management of infrastructure, renewable energy, security, chemical, and office supply solutions"*.

For Mittal V. Kothari & Associates
Practicing Company Secretary

Sd/-

Mittal V. Kothari

Proprietor

ACS No.: A46731 COP No.: 17202

UDIN: A046731G000923200

Date: August 04, 2025

Place: Ahmedabad

Note: This Report is to be read with my letter of above date which is annexed as **Annexure C1** and **Annexure C2** an integral part of this report.

RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575

RONI[®]

Annexure C1

To,
The Members
Roni Households Limited
(CIN: L82990MH2017PLC300575)
Registered office: Plot No. F - 55, Addl. MIDC Area,
Ajanta Road, Jalgaon - 425003, Maharashtra.

My report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of secretarial records. The verification was done based on the records and documents provided to me, on test basis, to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices followed by me provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of financial records and books of accounts of the Company.
4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provision of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Mittal V. Kothari & Associates
Practicing Company Secretary



Sd/-
Mittal V. Kothari
Proprietor
ACS No.: A46731 COP No.: 17202
UDIN: A046731G000923200

Date: August 04, 2025
Place: Ahmedabad

RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575



Annexure C2

1. Factories Act, 1948
2. Industrial Disputes Act, 1947
3. Employee's Compensation Act, 1923
4. The Minimum Wages Act, 1948
5. The Payment of Wages Act, 1936
6. The Contract Labour (Regulation and Abolition) Act, 1970
7. Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
8. The Equal Remuneration Act, 1976 and Equal Remuneration Rules, 1976
9. Child Labour (Prohibition and Abolition) Act, 1986
10. Industrial Employment (Standing Orders) Act, 1946
11. Maharashtra Labour Welfare Fund Act, 1953
12. Trade Union Act, 1926
13. The Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979
14. The Employees Provident Funds and Miscellaneous Provisions Act, 1952
15. The Maternity Benefits Act, 1961
16. The Maharashtra Shops and Establishments Act, 1948 ("The Maharashtra Shops Act")
17. The Maharashtra State Tax on Professions, Trades, Callings and Employments Acts, 1975

For Mittal V. Kothari & Associates
Practicing Company Secretary

Sd/-

Mittal V. Kothari

Proprietor

ACS No.: A46731 COP No.: 17202

UDIN: A046731G000923200



Date: August 04, 2025

Place: Ahmedabad

RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575



Annexure-D

FORM NO. AOC-1

Pursuant to First Proviso to Sub-Section (3) Of Section 129 read with Rule 5 of Companies (Accounts) Rules, 2014]

STATEMENT CONTAINING SALIENT FEATURES OF THE FINANCIAL STATEMENT
OF SUBSIDIARIES OR ASSOCIATE COMPANIES OR JOINT VENTURES

PART-A: SUBSIDIARIES

(Information in respect of subsidiary presented with amounts in Rs.)

Sr. No.	Particulars	Details of Subsidiary as on 31-03-2025
1.	Name of the subsidiary	Roni Agro Limited
2.	The date since when subsidiary was acquired	13/01/2023
3.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	01-04-2024 to 31-03-2025.
4.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	N.A.
5.	Share capital	Rs. 5,00,00,000/-
6.	Reserves and surplus /(Loss)	Rs. 12,74,962.38/-
7.	Total assets	Rs. 11,88,21,582.38/-
8.	Total Liabilities	Rs. 6,75,46,620/-
9.	Investments	Nil
10.	Turnover	Rs. 9,37,25,835/-
11.	Profit before taxation	Rs. 1,01,528.96/-
12.	Provision for taxation	Rs. 16,450/-
13.	Profit after taxation	Rs. 85,078.96/-
14.	Proposed Dividend	Nil
15.	Extent of shareholding (in percentage)	50.95%
Names of subsidiaries which have been liquidated or sold during the year		NA

Registered office:
Plot No. F - 55, Addl. MIDC Area,
Ajanta Road, Jalgaon - 425003, Maharashtra.

For and on behalf of Board of Directors
Roni Households Limited
CIN: L82990MH2017PLC300575

Place: Jalgaon
Date: August 04, 2025

Sd/-
Nidhi Harish Sirwani
Non-Executive Director
DIN:07941219

Sd/-
Harish Manohar Sirwani
Chairman and Managing Director
DIN: 07844075

RONI HOUSEHOLDS LIMITED

CIN: L82990MH2017PLC300575

CONSOLIDATED AUDIT REPORT

**Plot No. F - 55, Addl. MIDC Area,
Ajanta Road, Jalgaon - 425003**

Financial year – 2024-25

Assessment year – 2025-26

: AUDITORS :

**D G M S & CO.
CHARTERED ACCOUNTANTS
217/218,
MANEK CENTRE,
P. N. MARG,
JAMNAGAR- 361 008
Email : dgmsco.jam@gmail.com**

INDEPENDENT AUDITOR'S REPORT**To Members Of
Roni Households Limited****Report on the Accounting Standards Financial Statements****Opinion**

We have audited the accompanying Consolidated Financial Statements of **Roni Households Limited**, (hereinafter referred to as the 'Holding Company') and its subsidiary company **Roni Argo Limited** which comprise the Consolidated Balance Sheet as at **31st March, 2025**, and the Statement of Consolidated Profit and Loss and Consolidated Cash Flow Statement and a summary of significant accounting policies and other explanatory information. (Hereinafter referred to as the "Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the 'Act') in the manner so required and give a true and fair view in conformity with the accounting standards prescribed under section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at **31st March 2025**, and its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

There are no Key Audit Matters Reportable as per SA 701 issued by ICAI

**Head Office:** 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.**Branch Office:** B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
Next to T Series Business Park, Andheri West, Mumbai – 400 053.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, but does not include the financial statements and our auditor's report thereon. These reports are expected to be made available to us after the date of our auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the other information included in the above reports, if we conclude that there is material misstatement therein, we are required to communicate the matter to those charged with governance and determine the actions under the applicable laws and regulations.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India including accounting standards referred to in section 133 of the Act, as applicable. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either

Head Office:

217/218, Manek Center, P.N. Marg, Jamnagar - 361008.

Branch Office:B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,

Next to T Series Business Park, Andheri West, Mumbai - 400 053.

Cell: +91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com

intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(1) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements, or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit.

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,

Next to T Series Business Park, Andheri West, Mumbai – 400 053.

Cell: +91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com

report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Consolidated financial statements, including the disclosures, and whether the Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

The Consolidated Financial Statement of Subsidiary company have been audited by principal auditor itself, whose financial statements reflect total assets of 1,188.22 lakhs and net worth of 512.75 lakhs as at 31st March, 2025, total revenues of 937.26 Lakhs for the year ended on that date, as considered in the consolidated financial statements.

Our opinion on the consolidated, and our report on legal and Regulatory Requirement below, is not modified in respect of the above matter.



Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
Next to T Series Business Park, Andheri West, Mumbai – 400 053.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, we give in "Annexure A", a statement on the matter specified in the paragraph 3 and 4 of the Order.
2. As required under provisions of section 143(3) of the Companies Act, 2013, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c. The Balance Sheet and Statement of Profit and Loss including Statement of Cash Flow dealt with this report are in agreement with the books of account;
 - d. In our opinion, the aforesaid Financial Statement comply with the Accounting Standards specified under Section 133 of Act, read with relevant rule issued thereunder.
 - e. On the basis of written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of section 164(2) of the Act.
 - f. With respect to the adequacy of the internal financial controls over financial reporting of the company and operating effectiveness of such controls, referred to our separate report in "Annexure B".
 - g. The Company has not paid or provided for any managerial remuneration during the year. Accordingly, reporting under Section 197(16) of the Act is not applicable.
 - h. With respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor) Rules, 2014, in our opinion and to the best of our knowledge and belief and according to the information and explanations given to us:

Head Office:

217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office:

B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate

Next to T Series Business Park, Andheri West, Mumbai – 400 053.

Cell: +91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com

- (a) The Company has disclosed the impact of pending litigations as at 31 March 2025 on its financial position in its Consolidated financial statements - Refer Note (vii) of Annexure - A to the Consolidated financial statements.
- (b) The Company did not have any long-term and derivative contracts as at March 31, 2025.
- (c) There has been no delay in transferring amounts, required to be transferred, the Investor Education and Protection Fund by the Company during the year ended March 31, 2025.
- (d) The management has;
- (i) represented that, to the best of its knowledge and belief as disclosed in Note No. 34 to the Financial Statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
 - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (ii) represented, that, to the best of its knowledge and belief as disclosed in Note No. 35 to The Financial Statements, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:
- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or



Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar - 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
Next to T Series Business Park, Andheri West, Mumbai - 400 053.

- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (d) (I) and (d) (II) contain any material mis-statement.

(e) The company has not neither declared nor paid any dividend during the year under Section 123 of the Act.

(f) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable with effect from April 1, 2023 to the Company and its subsidiaries, which are companies incorporated in India, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2025.

FOR D G M S & Co.,
Chartered Accountants



J. J. Kataria

Jyoti J. Kataria
Partner

M. No. 116861

FRN: 0112187W

Place: Jamnagar

Date: 29-05-2025

UDIN: 25116861BMHVYM7390

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
Next to T Series Business Park, Andheri West, Mumbai – 400 053.

**ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT ON THE
 CONSOLIDATED FINANCIAL STATEMENT OF RONI HOUSEHOLDS LIMITED
 FOR THE YEAR ENDED 31ST MARCH 2025**

In terms of the information and explanations given to us and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state as under:


Qualifications Reporting in Group Companies:

According to the information and explanations given to us and on the basis of our examination of the records of the Company, we report that there are no qualifications or adverse remarks by the respective audit report, CARO reporting is not required case of subsidiary company as company is small company as define under section 2(85) of Companies Act,2013.

FOR D G M S & Co.,
 Chartered Accountants

Place: Jamnagar
 Date: 29-05-2025
 UDIN: 25116861BMHVYM7390




Jyoti J. Kataria
 Partner
 M. No. 116861
 FRN: 0112187W

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industirai Estate,
 Next to T Series Business Park, Andheri West, Mumbai – 400 053.

**ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT ON THE
 CONSOLIDATED FINANCIAL STATEMENT OF RONI HOUSEHOLDS LIMITED
 FOR THE YEAR ENDED 31ST MARCH 2025**

**Report on the Internal Financial Controls under Clause (I) of Sub-section 3 of Section 143
 of the Companies Act, 2013 ('the Act')**

We have audited the internal financial controls over financial reporting of RONI HOUSEHOLDS LIMITED ('the Company') as of 31st March, 2025 in conjunction with our audit of the Accounting Standards financial statements of the Company for the year ended on that date.

Opinion

We have audited the internal financial control with reference to financial statement of RONI HOUSEHOLDS LIMITED ('The Company') as of 31st March 2025 in conjunction with our audit of the financial statement of the company at and for the year ended on that date.

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2025, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (the 'ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.



Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
 Next to T Series Business Park, Andheri West, Mumbai – 400 053.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by the ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- a. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- b. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and



Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
Next to T Series Business Park, Andheri West, Mumbai – 400 053.

- c. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

FORD G M S & Co.,
Chartered Accountants



J. J. Kataria

Jyoti J. Kataria
Partner

M. No. 116861

FRN: 0112187W

Place: Jamnagar
 Date: 29-05-2025
 UDIN: 25116861BMHVYM7390

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
 Next to T Series Business Park, Andheri West, Mumbai – 400 053.

RONI HOUSEHOLDS LIMITED
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2025

(Rs. In Lakhs)

Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share Capital	2	1,149.31	574.65
(b) Reserves and Surplus	3	491.24	1,001.56
(c) Minority Interest		249.93	249.52
2 Non-current liabilities			
(a) Long-term Borrowings	4	347.54	369.28
(b) Deferred tax liabilities (Net)		8.80	6.83
(c) Long-term Provisions			
3 Current liabilities			
(a) Short-term Borrowings	5	128.19	52.43
(a) Trade payables	6		
Total outstanding dues of micro enterprises and small enterprises			
Total outstanding dues of creditors other than micro enterprises and small enterprises		610.74	305.28
(b) Other Current Liabilities	7	1.27	2.37
(c) Short-term Provisions	8	26.29	13.29
TOTAL		3,013.32	2,575.21
II. ASSETS			
1 Non-current assets			
(a) Property Plant & Equipments			
(i) Tangible assets	9	312.67	264.38
(ii) Intangible assets	9		
(iii) Capital Work In Progress	9		1.00
(b) Non Current Investments			
(c) Long-term Loans and Advances	10	0.61	0.61
(d) Other Non Current Assets			
(e) Deferred tax Asset(Net)			
2 Current assets			
(a) Inventories	11	788.28	622.69
(b) Trade Receivables	12	1,714.20	1,476.40
(c) Cash and Cash Equivalents	13	116.39	24.84
(d) Short-term Loans and advances	14	77.14	181.46
(e) Other Current Assets	15	4.03	3.84
TOTAL		3,013.32	2,575.21
		-	-
Accounting Policies & Notes on Accounts As per our Report on Even date attached For D G M S & Co. Chartered Accountants SD/- Jyoti J. Kataria Partner Membership No. 116861 Firm Regn. No. 0112187W Date: 29/05/2025 UDIN: 25116861BMHVYM7390	1	FOR RONI HOUSEHOLDS LIMITED SD/- Harish Sirwani Chairman & Managing Director DIN No. 07844075 SD/- Pooja Bagrecha Company Secretary & Compliance Officer	
		SD/- Nidhi Sirwani Non-Executive Director DIN No. 07941219 SD/- Arvind Pande Chief Financial Officer	

VALUE RESEARCH PREMIUM

RONI HOUSEHOLDS LIMITED			
CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2025			
(Rs. In Lakhs)			
Particulars	Note No.	For the year ended 31 March, 2025	For the year ended 31 March, 2024
I. Revenue from operations	16	1,715.38	1,685.81
II. Other Income	17	7.16	87.25
III. Total Revenue (I + II)		1,722.54	1,773.06
IV. Expenses:			
Cost of materials consumed	18	981.52	49.46
Purchase of Stock-In-Trade	19	680.44	1,596.85
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	20	(165.59)	(89.04)
Employee benefits expense	21	2.40	5.93
Finance Costs	22	19.80	19.01
Depreciation and amortization expense	23	46.82	51.95
Other expenses	24	75.69	50.90
Total expenses		1,641.09	1,685.06
V. Profit before Prior Period Items & tax (III- IV)		81.45	88.00
VI. Prior Period Expense			
VII. Profit after Prior Period Items before tax (V-VI)		81.45	88.00
VIII. Tax expense:			
(1) Current tax		21.78	10.49
(2) Deferred tax		1.97	8.81
(3) Short/excess provision of Income Tax		(7.05)	
IX Profit (Loss) for the period (VII-VIII)		64.75	68.70
X Minority Interest		0.42	
XI Profit after Minority Interest (VII-VIII)		64.33	
XII Earnings per equity share:			
(1) Basic		0.56	1.20
(2) Diluted		0.56	1.20
Accounting Policies & Notes on Accounts As per our Report on Even date attached For D G M S & Co. Chartered Accountants	1	FOR RONI HOUSEHOLDS LIMITED	
SD/- Jyoti J. Kataria Partner Membership No. 116861 Firm Regn. No. 0112187W Date: 29/05/2025 UDIN: 25116861BMHVYM7390		SD/- Harish Sirwani Chairman & Managing Director DIN No. 07844075	SD/- Nidhi Sirwani Non-Executive Director DIN No. 07941219
		SD/- Pooja Bagrecha Company Secretary & Compliance Officer	SD/- Arvind Pande Chief Financial Officer

RONI HOUSEHOLDS LIMITED					
Consolidated Cash Flow Statement for the year ended 31st March, 2025					
(Rs. In Lakhs)					
Sr. No.	Particulars	F.Y. 2024-25		F.Y. 2023-24	
		Amount (In Rs.)	Amount (In Rs.)	Amount (In Rs.)	Amount (In Rs.)
A.	Cash flow from Operating Activities.				
	Net Profit Before tax as per Statement of Profit & Loss		81.45		88.00
	Adjustments for :				
	Depreciation & Amortisation Exp.	46.82		51.95	
	Subsidy Income	2.42		85.73	
	Dividend Income				
	Profit on Sale of Investment				
	Interest Income				
	Finance Cost	19.80	64.20	19.01	14.77
	Operating Profit before working capital changes		145.66		73.23
	Changes in Working Capital				
	Trade receivable	(237.80)		(300.69)	
	Other Loans and advances receivable	104.32		31.80	
	Inventories	(165.59)		(89.04)	
	Trade Payables	305.46		(453.28)	
	Other Current Liabilities and other assets	(1.29)		(10.48)	
	Short term Provisions	12.99		7.39	
			18.10		(814.29)
	Net Cash Flow from Operation		163.76		(741.07)
	Provision for tax		(21.78)		
	Income Tax Excess paid/adjustment		(7.05)		
	Net Cash Flow from Operating Activities (A)		149.03		(741.07)
B.	Cash flow from Investing Activities.				
	Purchase of Fixed Assets	(94.12)			
	Movement in Investment	-			
	Subsidy Received	2.42		85.73	
	Movement in Loan & Adv.	0.00		6.07	
	Minority Interest	0.00	(91.70)	249.52	341.32
	Net Cash Flow from Investing Activities (B)		(91.70)		341.32
C.	Cash Flow From Financing Activities.				
	Proceeds From Issue of shares capital			222.88	
	Proceeds From long Term Borrowing (Net)	(21.74)		248.13	
	Interest Paid	(19.80)		(19.01)	
	Short Term Borrowing (Net)	75.76	34.22	(67.68)	384.32
	Net Cash Flow from Financing Activities (C)		34.22		384.32
D.	Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C)		91.54		(15.43)
E.	Opening Cash & Cash Equivalents		24.84		40.27
F.	Cash and cash equivalents at the end of the period		116.39		24.84
G.	Cash And Cash Equivalents Comprise :				
	Cash		116.16		24.73
	Bank Balance :				
	Current Account		0.22		0.12
	Deposit Account				
	Total		116.39		24.84
For D G M S & Co. Chartered Accountants		FOR RONI HOUSEHOLDS LIMITED			
SD/-		SD/-		SD/-	
Jyoti J. Kataria		Harish Sirwani		Nidhi Sirwani	
Partner		Chairman & Managing Director		Non-Executive Director	
Membership No. 116861		DIN No. 07844075		DIN No. 07941219	
Firm Regn. No. 0112187W		SD/-		SD/-	
Date: 29/05/2025		Pooja Bagrecha		Arvind Pande	
UDIN: 25116861BMHVYM7390		Company Secretary & Compliance Officer		Chief Financial Officer	

Note: - 1 Significant accounting policies:

1.0 Corporate Information

Roni Households Limited is a Limited Company, incorporated under the provisions of Companies Act, 2013 and having CIN L82990MH2017PLC300575. The Company is mainly engaged in the business of plastic granules and plastic household products which includes tub, buckets, office furniture, gamelan etc., Further, they had further expanded business by manufacturing plastic products for household use, The Registered office of the Company is situated at Plot No. F - 55, Addl. MIDC Area Ajanta Road, Jalgaon MH 425003 IN.

The Consolidated Financial Statements include the consolidated Balance Sheet, consolidated Statement of Profit and Loss, consolidated Statement of Changes in Equity and consolidated Cash Flow Statement of the Parent Company and its subsidiary company.

Company / Firm	Country of incorporation	% of shareholding at end of the year
Roni Agro Limited	India	50.95%

1.1 Basis of preparation of financial statements

a. Accounting Convention: -

These financial statements of the Company have been prepared in accordance with Generally Accepted Accounting Principles in India (“Indian GAAP”). Indian GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 (“the Act”) read with the Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on an accrual basis and under the Historical Cost Convention. and the Companies (Accounting Standards) Amendment Rules 2016 and the relevant provisions of the Companies Act, 2013.

b. Functional and Presentation Currency

The functional and presentation currency of the company is Indian rupees. This financial statement is presented in Indian rupees.

All amounts disclosed in the financial statements and notes are rounded off to lakhs the nearest INR rupee in compliance with Schedule III of the Act, unless otherwise stated.

Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.

c. Use of Estimates and Judgments

The preparation of financial statement in conformity with accounting standard requires the Management to make estimates, judgments, and assumptions. These estimates, judgments and assumptions affects the application of accounting policies and the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of financial statement and reported amounts of revenue and expenses during the period. Accounting estimates could change form period to period. Actual result could differ from those estimates. As soon as the Management is aware of the changes, appropriate changes in estimates are made. The effect of such changes is reflected in the period in which such changes are made and, if material, their effect are disclosed in the notes to financial statement.

Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods affected.

d. Current and Non - Current Classification

An asset or a liability is classified as Current when it satisfies any of the following criteria:

- i. It is expected to be realized / settled, or is intended for sales or consumptions, in the Company's Normal Operating Cycle;
- ii. It is held primarily for the purpose of being traded.
- iii. It is expected to be realized / due to be settled within twelve months after the end of reporting date;
- iv. The Company does not have an unconditional right to defer the settlement of the liability for at least twelve months after the reporting date.

All other assets and liabilities are classified as non-current.

For the purpose of Current / Non - Current classification of assets and liabilities, the Company has ascertained its operating cycle as twelve months. This is based on the nature of services and the time between the acquisition of the assets or liabilities for processing and their realization in Cash and Cash Equivalents.

1.1 Basis of Preparation

a) Property, Plant & Equipment and Intangible Assets: -

- i. The company has adopted Cost Model to measure the gross carrying amount of Property Plant & Equipment.
- ii. Tangible Property Plant & Equipment are stated at cost of acquisition less accumulated depreciation. Cost includes the purchase price and all other attributable costs incurred for bringing the asset to its working condition for intended use.
- iii. Intangible assets are stated at the consideration paid for acquisition and customization thereof less accumulated amortization.
- iv. Cost of fixed assets not ready for use before the balance sheet date is disclosed as Capital Work in Progress.
- v. Cost of Intangible Assets not ready for use before the balance sheet date is disclosed as Intangible Assets under Development.

b) Depreciation / Amortization: -

Depreciation has been provided under Written down Method at the rates prescribed under schedule III of the Companies Act, 2013 on single shift and Pro Rata Basis to result in a more appropriate preparation or presentation of the financial statements.

In respect of assets added/sold during the year, pro-rata depreciation has been provided at the rates prescribed under Schedule II.

Intangible assets being Software are amortized over a period of its useful life on a straight-line basis, commencing from date the assets are available to the company for its use.

c) Impairment of Assets: -

An asset is treated as impaired when the carrying cost of an asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior period is reversed if there has been a change in the estimate of the recoverable amount.

d) Investments: -

- Long term investments are stated at cost. Provision for diminution in the value of long-term investment is made only if such decline is other than temporary.
- Current investments are stated at lower of cost or market value. The determination of carrying amount of such investment is done on the basis of specific identification.

e) Government Grants and Subsidies: -

The Company is entitled to receive any subsidy from the Government authorities or any other authorities in respect of manufacturing or other facilities are dealt as follows:

- Grants in the nature of subsidies which are non - refundable are credited to the respective accounts to which the grants relate, on accrual basis, where there is reasonable assurance that the Company will comply with all the necessary conditions attached to them.
- Grants in the nature of Subsidy which are Refundable are shown as Liabilities in the Balance Sheet at the Reporting date.

f) Retirement Benefits: -

a) Short Term Employee Benefits:

All employee benefits payable within twelve months of rendering the service are classified as short-term benefits. Such benefits include salaries, wages, bonus, short term compensated absences, awards, ex-gratia, performance pay etc. and the same are recognised in the period in which the employee renders the related service.

b) Employment Benefits:

Short Term Employee Benefits:

All employee benefits payable within twelve months of rendering the service are classified as short-term benefits. Such benefits include salaries, wages, bonus, short term compensated absences, awards, ex-gratia, performance pay etc. and the same are recognised in the period in which the employee renders the related service.

a) Provident Fund/ESIC:

The company has not exceeded minimum criteria for eligibility to contribute into Defined Contribution Plans & Defined Contribution Plans for post-employment benefit in the form.

g) Valuation of Inventory: -

Inventories of the raw material, work-in-progress, finished goods, packing material, stores and spares, components, consumables and stock in trade are carried at lower of cost and net realizable value. However, raw material and other items held for use in production of inventories are not written down below cost if the finished goods in which they will be incorporated are expected to be sold at or above cost. The comparison of cost and net realizable value is made on an item-by-item basis.

Cost of inventories included the cost incurred in bringing each product to its present location and conditions are accounted as follows:

a) Raw Material: - Cost included the purchase price and other direct or indirect costs incurred to bring the inventories into their present location and conditions. Cost is determined on *First in First out basis (FIFO)*.

b) Finished Goods and Work-in-Progress: - Work in progress are valued at cost which includes raw materials and cost incurred till the stage of production of process. Finished Goods are valued at cost or Net realizable value whichever is lower. Cost included cost of direct materials and the labor cost and a proportion of manufacturing overhead based on the normal operating capacity, but excluding the borrowing costs. Cost is determined on *"First in First out basis (FIFO)"*.

c) Stock in Trade: - Cost included the purchase price and other direct or indirect costs incurred in bringing the inventories to their present location and conditions. Cost is determined on *"Weighted Average Basis"*.

All other inventories of stores and spares, consumables, project material at site are valued at cost. The stock of waste or scrap is valued at net realizable value.

"Net Realizable Value" is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated cost necessary to make the sales of the products.

h) Revenue Recognition: -

Revenue is recognized when it is probable that economic benefit associated with the transaction flows to the Company in ordinary course of its activities and the amount of revenue can be measured reliably, regardless of when the payment is being made. Revenue is measured at the fair value of consideration received or

receivable, taking into the account contractually defined terms of payments, net of its returns, trade discounts and volume rebates allowed.

Revenue includes only the gross inflows of economic benefits, including the excise duty, received and receivable by the Company, on its own account. Amount collected on behalf of third parties such as sales tax, value added tax and goods and service tax (GST) are excluded from the Revenue.

Sale of goods is recognized at the point of dispatch of goods to customers, sales are exclusive of Sales tax, Vat, GST and Freight Charges if any. The revenue and expenditure are accounted on a going concern basis.

Interest Income is Recognized on a time proportion basis taking into account the amount outstanding and the rate applicable i.e. on the basis of matching concept.

Dividend from investments in shares / units is recognized when the company.

Other items of Income are accounted as and when the right to receive arises.

i) Accounting for effects of changes in foreign exchange rates: -

Transactions denominated in foreign currencies are normally recorded at the exchange rate prevailing at the time of the transactions.

Any income or expenses on account of exchange difference either on settlement or on Balance sheet Valuation is recognized in the profit and loss account except in cases where they relate to acquisition of fixed assets in which case they are adjusted to the carrying cost of such assets.

Foreign currency transactions accounts are given in the notes of accounts.

Commodity Hedging: - The realized gain or loss in respect of commodity hedging contracts, the principal period of which has expired during the year, is recognized in profit and loss account. In respect of contracts, that are outstanding as on date of Balance sheet are valued at prevailing market price and the resultant loss, if any, is provided.

j) Borrowing Cost: -

Borrowing Cost includes the interest, commitments charges on bank borrowings, amortization of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing costs that are directly attributable to the acquisition or construction of qualifying property, plants and equipment's are capitalized as a part of cost of that property, plants and equipment's. The amount of borrowing costs eligible for capitalization is determined in accordance with the Accounting Standards - 16 "Borrowing Costs". Other Borrowing Costs are recognized as expenses in the period in which they are incurred.

In accordance with the Accounting Standard - 16, exchange differences arising from foreign currency borrowings to the extent that they are regarded as adjustments to interest costs are recognized as Borrowing Costs and are capitalized as a part of cost of such property, plants and equipment's if they are directly attributable to their acquisition or charged to the Standalone Statement or Profit and Loss.

k) Related Party Disclosure: -

The Disclosures of Transaction with the related parties as defined in the related parties as defined in the Accounting Standard are given in notes of accounts.

l) Accounting for Leases: -

A lease is classified at the inception date as finance lease or an operating lease. A lease that transfers substantially all the risk and rewards incidental to the ownership to the Company is classified as a finance lease.

The Company as a lessee:

a) Operating Lease: - Rental payable under the operating lease are charged to the Standalone Statement of Profit and Loss on a Straight-line basis over the term of the relevant lease.

b) Finance Lease: - Finance lease is capitalized at the commencement of the lease, at the lower of the fair value of the property or the present value of the minimum lease payments. The corresponding liability to the lessor is included in the Balance Sheet as a finance lease obligation. Lease payments are apportioned between finance charges and the reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged directly against the income over the period of the lease.

The Company has not provided any of its assets on the basis of operating lease or finance lease to others.

m) Cash flow: -

Cash flows are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals of past or future cash receipts and payments. The cash flows from regular operating, investing and financing activities of the company are segregated.

n) Earnings Per Share: -

The Company reports the basic and diluted Earnings per Share (EPS) in accordance with Accounting Standard 20, "Earnings per Share". Basic EPS is computed by dividing the Net Profit or Loss attributable to the Equity Shareholders for the year by the weighted average number of equities shares outstanding during the year. Diluted EPS is computed by dividing the Net Profit or Loss attributable to the Equity Shareholders for the year by the weighted average number of Equity Shares outstanding during the year as adjusted for the effects of all potential Equity Shares, except where the results are Anti - Dilutive.

The weighted average number of Equity Shares outstanding during the period is adjusted for events such a Bonus Issue, Bonus elements in right issue, share splits, and reverse share split (consolidation of shares) that have changed the number of Equity Shares outstanding, without a corresponding change in resources.

o) Taxes on Income: -

1. Current Tax: -

Provision for current tax is made after taken into consideration benefits admissible under the provisions of the Income Tax Act, 1961.

2. Deferred Taxes: -

Deferred Income Tax is provided using the liability method on all temporary difference at the balance sheet date between the tax basis of assets and liabilities and their carrying amount for financial reporting purposes.

- I. Deferred Tax Assets are recognized for all deductible temporary differences to the extent that it is probable that taxable profit will be available in the future against which this item can be utilized.
- II. Deferred Tax Assets and liabilities are measured at the tax rates that are expected to apply to the period when the assets are realized or the liability is settled, based on tax rates (and the tax) that have been enacted or enacted subsequent to the balance sheet date.

p) Discontinuing Operations: -

During the year the company has not discontinued any of its operations.

q) Provisions Contingent liabilities and contingent assets: -

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as Contingent Liability.

A disclosure for a Contingent Liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Possible obligation that arises from the past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation is reported as Contingent Liability. In the rare cases, when a liability cannot be measured reliably, it is classified as Contingent Liability. The Company does not recognize a Contingent Liability but disclosed its existence in the standalone financial statements.

r) Event after Reporting Date: -

Where events occurring after the Balance Sheet date provide evidence of condition that existed at the end of reporting period, the impact of such events is adjusted within the standalone financial statements. Otherwise, events after the Balance Sheet date of material size or nature are only disclosed.

All the events occurring after the Balance Sheet date up to the date of the approval of the standalone financial statement of the Company by the board of directors on May 29th 2025, have been considered, disclosed and adjusted, wherever applicable, as per the requirement of Accounting Standards.

Share Capital		As at 31st March 2025		As at 31st March 2024	
	Number	Amt. Rs.	Number	Amt. Rs.	
Authorised					
Equity Shares of Rs. 10 each	1,20,00,000.00	1,200.00	60,00,000.00	600.00	
Issued					
Equity Shares of Rs. 10 each	1,14,93,092.00	1,149.31	57,46,546.00	574.65	
Subscribed & Paid up					
Equity Shares of Rs. 10 each fully paid	1,14,93,092.00	1,149.31	57,46,546.00	574.65	
Total	1,14,93,092.00	1,149.31	57,46,546.00	574.65	

(Rs. In Lakhs)

Note 2.1 RECONCILIATION OF NUMBER OF SHARES

Particulars	Equity Shares		Equity Shares	
	Number	Amt. Rs.	Number	Amt. Rs.
Shares outstanding at the beginning of the year	57,46,546.00	574.65	52,02,946.00	520.29
Shares Issued during the year			5,43,600.00	54.36
Shares bought back during the year				
Bonus Shares Issued during the year	57,46,546.00	574.65		
Shares outstanding at the end of the year	1,14,93,092.00	1,149.31	57,46,546.00	574.65

Note 2.2 Details of Shares held by shareholders holding more than 5% of the aggregate shares in the co.

Name of Shareholder	As at 31st March 2025		As at 31st March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Harish Sirwani	40,23,092.00	35.00	20,11,546.00	35.00
Nidhi Sirwani	28,85,300.00	25.10	14,42,650.00	25.10
Shailesh Suresh Bajaj	7,91,210.00	6.80	-	-

Note 2.3 Shares held by Promoters

Name of Promotor	As at 31st March 2025		As at 31st March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Harish Sirwani	40,23,092.00	35.00	20,11,546.00	35.00
Nidhi Sirwani	28,85,300.00	25.10	14,42,650.00	25.10
Manohar Sirwani	20.00	0.00	10.00	0.00
Rajani Sirwani	20.00	0.00	10.00	0.00
Total	69,08,432.00	60.11	34,54,216.00	60.11

Note: Rights, preferences and restrictions attached to shares

Note 3 RESERVE AND SURPLUS		(Rs. In Lakhs)	
Particulars	As at 31st March, 2025	As at 31st March, 2024	
A. Securities Premium Account			
Opening Balance	948.72		780.20
Add : Securities premium credited on Share issue			168.52
Less : Premium Utilised for various reasons (Bonus Issued)	574.65		
Closing Balance	374.06		948.72
B. Consolidation Reserve	0.28		0.28
C. Surplus			
Opening balance	52.56	-	14.62
(+) Net Profit/(Net Loss) For the current year	64.33		67.80
(-) Other Adj			0.71
Closing Balance	116.89		52.46
Total	491.24		1,001.46
Note 4 LONG TERM BORROWINGS		(Rs. In Lakhs)	
Particulars	As at 31st March, 2025	As at 31st March, 2024	
Secured			
(a) Term loans			
From banks			
State Bank Of India GECL - 404	19.61		40.76
State Bank Of India - 9593			
State Bank Of India - 4788			
State Bank Of India TL - 9230	23.60		33.53
Sub-total (a)	43.21		74.29
In case of continuing default as on the balance sheet date in repayment of loans and interest with respect to (b) (e) & (g)			
1. Period of default			
2. Amount			
Unsecured			
(a) Loans and advances from related parties	304.33		294.99
Sub-total (a)	304.33		294.99
In case of continuing default as on the balance sheet date in repayment of loans and interest with respect to (b) (e) & (g)			
1. Period of default			
2. Amount			
Total	347.54		369.28

VALUE RESEARCH PREMIUM

NOTES FORMING PART OF FINANCIAL STATEMENTS

Note 5	SHORT TERM BORROWINGS	(Rs. In Lakhs)	
Particulars	As at 31st March, 2025	As at 31st March, 2024	
Secured			
(a) Working Capital Loans from banks			
State Bank of India	96.26	20.50	
(b) Current maturities of Long Term Debt (i.e. Term Liability classified as Short Term)			
State Bank of India GECL - 404	4.62	4.62	
State Bank of India - 9593			
State Bank Of India - 4788			
State Bank Of India TL - 9230	22.80	22.80	
Unsecured			
(b) Loans and advances from related parties			
(C) Loans and Advances From Others			
	0.51	0.51	
	4.00	4.00	
In case of continuing default as on the balance sheet date in repayment of loans and interest with respect to (a) (b) & (c)			
1. Period of default			
2. Amount			
Total	128.19	52.43	
Note 6	TRADE PAYABLES	(Rs. In Lakhs)	
Particulars	As at 31st March, 2025	As at 31st March, 2024	
(a) Micro, Small and Medium Enterprise			
Less than 01 Years		255.66	
01-02 Years		49.62	
02-03 Years			
More than 3 Years			
(b) Others			
Not Due			
Outstanding for the period of:			
Less than 01 Years	52.93		
01-02 Years	557.81		
02-03 Years			
More than 3 Years			
(b) Others			
Total	610.74	305.28	
Note 7	OTHER CURRENT LIABILITIES	(Rs. In Lakhs)	
Particulars	As at 31st March, 2025	As at 31st March, 2024	
(i) Statutory Remittance			
(i) TDS Payable	1.27	1.60	
(ii) Other Current Liabilities			
Advance from Customers		0.77	
Total	1.27	2.37	

VALUE RESEARCH PREMIUM

NOTES FORMING PART OF FINANCIAL STATEMENTS

Note 8	SHORT TERM PROVISIONS		(Rs. In Lakhs)
	Particulars	As at 31st March, 2025	As at 31st March, 2024
	Provision For		
	(a) Employee benefits		
	(a) Others (Specify nature)		
	(i) Audit Fees	2.50	1.00
	(ii) Income Tax	22.06	12.29
	(iii) Expenses Payable	1.73	-
	Total	26.29	13.29
Note 10	LONG TERM LOANS AND ADVANCES		(Rs. In Lakhs)
	Particulars	As at 31st March, 2025	As at 31st March, 2024
	(Unsecured and Considered Good)		
	a. Security Deposits	0.61	0.61
	b. Loans & Advances		
	Loans & Advances to Others		
	Loans & Advances to Relatives		
	Total	0.61	0.61
Note 11	INVENTORIES		(Rs. In Lakhs)
	Particulars	As at 31st March, 2025	As at 31st March, 2024
	a. Raw Materials and components (Valued at Lower of Cost or NRV as per FIFO Method)		
	b. Work-in-progress (Valued At Estimated Cost)		
	c. Finished goods (Valued at Cost or NRV as per FIFO) (Valued At Lower of Cost or NRV)	788.28	622.69
	d. Stores and spares & Packing Materials (Valued at Lower of Cost or NRV as per FIFO Method)		
	Total	788.28	622.69

VALUE RESEARCH PREMIUM

NOTES FORMING PART OF FINANCIAL STATEMENTS

Note 12	TRADE RECEIVABLES	(Rs. In Lakhs)	
Particulars	As at 31st March, 2025	As at 31st March, 2024	
(Unsecured and Considered Good)			
Unsecured and Considered Good			
Not Due			1,476.40
Outstanding for Following Period from Due date			
Less than 6 Months			
6 Months - 1 Years			
01-02 Years	1,714.20		
02-03 Years			
More than 3 Years			
Undisputed Trade Receivable - Considered doubtful			
Not Due			
Outstanding for Following Period from Due date			
Disputed Trade Receivable - Considered good			
Not Due			
Outstanding for Following Period from Due date			
Disputed Trade Receivable - Considered Doubtful			
Not Due			
Outstanding for Following Period from Due date			
Total	1,714.20	1,476.40	
Note 13	CASH AND CASH EQUIVALENTS	(Rs. In Lakhs)	
Particulars	As at 31st March, 2025	As at 31st March, 2024	
a. Balances with banks			
ICICI Bank Ltd.	0.10		0.10
Shree Mahavir Sahakri Mandali - CA	0.02		0.02
State Bank of India	0.11		
b. Cash on hand	116.16		24.73
Total	116.39	24.84	

VALUE RESEARCH PREMIUM

NOTES FORMING PART OF FINANCIAL STATEMENTS

Note 14 SHORT TERM LOANS AND ADVANCES		(Rs. In Lakhs)	
Particulars	As at 31st March, 2025	As at 31st March, 2024	
(Unsecured and Considered Good)			
a. Balance with Government Authorities	6.25	97.43	
b. Loan & Advance to Related Parties			
c. Others (specify nature)			
Advance to Creditors	70.89	59.23	
Advance for Expenses			
Advance for Others		24.80	
Total	77.14	181.46	

Note 15 OTHER CURRENT ASSETS		(Rs. In Lakhs)	
Particulars	As at 31st March, 2025	As at 31st March, 2024	
a. Prepaid Expenses			
Prepaid Insurance	1.47		
b. Preliminary Exp	2.56	3.84	
Total	4.03	3.84	



VALUE RESEARCH PREMIUM

NOTE : 9 - Property, Plant & Equipment												
(Rs. In Lakhs)												
	Fixed Assets	Gross Block				Accumulated Depreciation				Net Block		
		Balance as at 1 April 2024	Additions	Disposal/ Adjustment	Balance as at 31 March 2025	Balance as at 1 April 2024	Amount Charged to Reserves	Depreciation charge for the year	Deductions/ Adjustments	Balance as at 31 March 2025	Balance as at 31 March 2025	Balance as at 1 April 2024
a	Tangible Assets											
	Leased Hold Land	26.66	-	-	26.66	-	-	-	-	-	26.66	26.66
	Building	11.07	-	-	11.07	4.88	-	0.59	-	5.47	5.60	6.18
	Computers	0.75	-	-	0.75	0.71	-	-	-	0.71	0.04	0.04
	Electrical Installations and Equipment	4.67	-	-	4.67	3.68	-	0.26	-	3.93	0.73	0.99
	Furnitures & Fixtures	0.24	-	-	0.24	0.20	-	0.01	-	0.21	0.03	0.04
	Plant & Machinery	626.74	95.12	-	721.86	396.28	-	45.97	-	442.25	279.62	230.46
b	Capital Work-in-Progress	1.00	-	1.00	-	-	-	-	-	-	-	1.00
	Total	671.13	95.12	1.00	765.25	405.75	-	46.82	-	452.57	312.67	265.38



Note 16 REVENUE FROM OPERATIONS	(Rs. In Lakhs)	
Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
Sale of Goods	1,715.38	1,685.81
Other Operating Revenue	-	-
Total	1,715.38	1,685.81

Note 16.1 PARTICULARS OF SALE OF GOODS	(Rs. In Lakhs)	
Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
SALE OF GOODS		
Sale of Manufactured Goods-Plastic Products	778.12	768.28
Sale of Traded Goods-Agricultural Commodities	937.26	917.52
Total	1,715.38	1,685.81

Note 17 OTHER INCOME	(Rs. In Lakhs)	
Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
Interest Income	-	-
Other Income	-	-
Discounts Received	2.08	-
Creditors Written Off	2.65	-
Profit on Sale of Investment	-	-
Account Written Off	0.01	1.52
Subsidy Income	2.42	85.73
Total	7.16	87.25

Note 18 COST OF MATERIAL CONSUMED	(Rs. In Lakhs)	
Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
Opening Stock Raw Materials	-	-
Add:- Purchase of Raw Materials	981.52	49.46
Closing Stock of Raw Materials	-	-
Total	981.52	49.46

Note 19 PURCHASE OF STOCK-IN-TRADE	(Rs. In Lakhs)	
Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
Purchase of Stock In Trade	680.44	1,596.85
Total	680.44	1,596.85

VALUE RESEARCH PREMIUM

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 20	CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK IN PROCESS AND WIP	(Rs. In Lakhs)	
Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024	
Inventories at the end of the year			
Finished Goods	788.28	622.69	
Stock-In-Trade	-	-	
Inventories at the beginning of the year			
Finished Goods	622.69	533.66	
Stock-In-Trade	-	-	
Net(Increase)/decrease	(165.59)	(89.04)	

Note 21	EMPLOYEE BENEFITS EXPENSES	(Rs. In Lakhs)	
Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024	
(a) Salaries and Wages	2.40	5.93	
(b) Contributions to Provident Fund & Other Fund	-	-	
(c) Staff welfare expenses	-	-	
Total	2.40	5.93	

Note 22	FINANCE COST	(Rs. In Lakhs)	
Finance Cost	For the year ended 31 March, 2025	For the year ended 31 March, 2024	
(a) Interest expense :-			
(i) Borrowings	16.52	18.38	
(ii) Interest on Govt. Payments	1.13	-	
(b) Other borrowing costs	2.15	0.62	
Total	19.80	19.01	

Note 23	DEPRECIATION AND AMORTISATION	(Rs. In Lakhs)	
Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024	
Depreciation Exp	46.82	51.95	
Total	46.82	51.95	

VALUE RESEARCH PREMIUM

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 24	OTHER EXPENSES	(Rs. In Lakhs)	
	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	Manufacturing Expenses		
	Power & Fuel Expenses	19.70	15.93
	Freight & Forwarding Exp	10.15	19.00
		-	-
	Establishment Expenses	-	-
	Advertisement	0.41	0.44
	Water Bills	0.05	0.05
	Rates and Taxes	20.94	3.51
	Payment To auditor	1.50	1.00
	Director Remuneration	0.60	-
	Insurance Expenses	0.12	1.62
	Penalty on GST	2.08	-
	Repair and Maintenance Expenses	-	0.09
	Office Exp	-	0.02
	ROC Fees	3.91	2.02
	Legal & Professional Fees	10.28	5.85
	Preliminary Exp Write Off	0.07	1.28
	Sundry Expenses	5.80	-
	Cess	0.02	-
	Miscellaneous Expense	0.07	0.09
	Total	75.69	50.90
Note 24.1	PAYMENT TO AUDITORS AS:	(Rs. In Lakhs)	
	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	a. auditor	1.50	1.00
	b. for taxation matters	-	-
	c. for company law matters	-	-
	d. for management services	-	-
	e. for other services	-	-
	f. for reimbursement of expenses	-	-
	Total	1.50	1.00

VALUE RESEARCH PREMIUM

Notes Forming Part of the Financial Statements

25. The previous year's figures have been reworked, regrouped, and reclassified wherever necessary. Amounts and other disclosures for the preceding year are included as an integral part of the current annual financial statements and are to be read in relation to the amounts and other disclosures relating to the current financial year.
26. The Company has not revalued its Property, Plant and Equipment for the current year.
27. There is no Capital work in progress for the current year of the company.
28. Credit and Debit balances of unsecured loans, Trade Payables, sundry Debtors, loans and Advances are subject to confirmation and therefore the effect of the same on profit could not be ascertained.
29. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
30. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
31. No proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988, as amended, and rules made thereunder.
32. The company has not been declared as willful defaulter by any bank or financial institution or government or government authority.
33. The Company has not advanced or loaned to or invested in funds to any other person(s) or entity(is), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - a) directly or indirectly lend to or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries)
or
 - b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
34. The Company has not received any fund from any person(s) or entity(is), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall
 - a) directly or indirectly lend to or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries)
or
 - b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

35. The company does not have transaction with the struck off under section 248 of company's act, 2013 or section 560 of Companies act 1956.

36. The company is in compliance with the number of layers prescribed under clause (87) of section 2 of company's act read with companies (restriction on number of layers) Rules, 2017.

37. Foreign Currency Transactions:

Expenditure in Foreign Currency: - NIL

Earnings in Foreign Currency: - NIL

38. The balances of Trade payables, Trade Receivable and loans and advances are subject to confirmation by respective parties.

39. In the opinion of the Board of Directors, the current assets, loans and advances are approximately of the value stated, if realized in the ordinary course of business.

40. Wherever external evidence in the form of cash memos / bills / supporting are not available, the internal vouchers have been prepared, authorized and approved.

41. **Statement of Management**



(i) The current assets, loans and advances are good and recoverable and are approximately of the values, if realized in the ordinary courses of business unless and to the extent stated otherwise in the Accounts. Provision for all known liabilities is adequate and not in excess of amount reasonably necessary.

(ii) Balance Sheet, Statement of Profit and Loss and Cash Flow Statement read together with Notes to the accounts thereon, are drawn up so as to disclose the information required under the Companies Act, 2013 as well as give a true and fair view of the statement of affairs of the Company as at the end of the year and results of the Company for the year under review.

43. Related Party Reporting:

As per Accounting Standard 18, issued by the Chartered Accountants of India, The Disclosures of Transaction with the related parties as defined in the related parties as defined in the Accounting Standard are given below:

(i) List of related party and their nature of relationship:

Sr. No.	Nature of Relationship	Name of the Parties
1.	Key Managerial personnel (KMP)	1. Harish Manohar Sirwani 2. Nidhi Harish Sirwani 3. Arvind Durgashankar Pande 4. Manish Gurumukhdas Karera 5. Shital Bhagvan Kharche 6. Pooja Bagrecha
2.	Enterprises owned or significantly influenced by K.M.P.	1. RV Gems Private Limited 2. R S Industries - Proprietor Director Nidhi Harish Sawani
3.	Subsidiary Company	1. Roni Agro Limited

Transactions with Related parties:

Sr. No.	Name of Related Parties	Nature of Relation	Nature of Transaction with related parties	Volume of Transaction Amount (Rs.)		Balance at the end of the Year (Rs.)	
				2024-25	2023-24	2024-25	2023-24
1	Harish Manohar Sawani	Key Managerial Personnel (KMP)	Loan Taken	58.44	296.05	137.11	134.64
			Loan Repaid	55.97	169.6		
2	Nidhi Manohar Sawani	Key Managerial Personnel (KMP)	Loan Taken	51.98	243.99	167.22	160.35
			Loan repaid	45.11	105.78		
3	R S Industries	Firm in which KMP is interested	Trade Payables	-	38.29	-	-
4.	Richie Mukesh Kothari	CS	Salary	-	1.03	-	-
5.	Arvind Durgashankar Pande	Key Managerial Personnel (KMP)	Salary	0.1	-	-	

6.	Pooja Bag Recha	CS	Salary	2.40	1.4	-	-
----	-----------------	----	--------	------	-----	---	---

44. EARNINGS PER SHARE: -

The Company reports basic and diluted earnings per share (EPS) in accordance with the Accounting Standard 20 prescribed under The Companies (Accounting Standards) Rules, 2006 (as amended). The Basic EPS has been computed by dividing the income available to equity shareholders by the weighted average number of equity shares outstanding during the accounting year. The Diluted EPS has been computed using the weighted average number of equity shares and dilutive potential equity shares outstanding at the end of the year.

Particulars	(Rs. In Lakhs)	
	2024-25	2023-24
a. Net profit after tax	64.33	68.60
b. Weighted Average numbers of Equity Shares	1,14,93,092.00	57,46,546
c. Basic Earnings per Share	0.56	1.19
d. Diluted Earnings per Share	0.56	1.19

45. The deferred tax liabilities recognized for the year ending as on 31st March, 2025 comprise of the following:

Components of Deferred tax Liabilities are as under: -

Particulars	(Rs. In Lakhs)	
	Amount (Rs.) 31-3-2025	Amount (Rs.) 31-3-2024
<i>Deferred Tax Assets/ (liabilities)</i>		
<i>Block of assets (Depreciation)</i>	38.48	44.53
<i>Unabsorbed Depreciation/ (Loss)</i>	-	(17.87)
<i>Net Differed Tax Asset (Liability)</i>	(8.80)	(6.93)

46. Segment Reporting

The Company has identified business segments as its primary segment. Business segments are primarily Trading in Agriculture Product and Manufacturing of Plastic Product. Expenses which are not directly identifiable to each reportable segment have been allocated on the basis of associated revenues of the segment. All other expenses which are not attributable or allocable to segments have been disclosed as unallowable expenses. Assets and liabilities that are directly attributable or allocable to segments are disclosed under each reportable segment. All other assets and liabilities are disclosed as unallowable. Details are as below:

VALUE RESEARCH PREMIUM

(In Lakh except per share data)			
Particulars		Year to date Figures	Year to date Figures
		31/03/2025	31/03/2024
A	Date of start of reporting period	01/04/2024	01/04/2023
B	Date of end of reporting period	31/03/2025	31/03/2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Standalone
1	Segment Revenue (net sale/income from each segment should be disclosed under this head)		
(a)	Segment – Trading in Agricultural Products	937.26	917.52
(b)	Segment – Manufacturing of Plastic Products	778.12	768.28
	Total	1,715.38	1,685.80
	Less: Inter Segment Revenue	-	-
	Net sales/Income from Operations	1,715.38	1,685.80
2	Segment Results (Profit) (+)/ Loss (-) before tax and interest from Each segment		
(a)	Segment – Trading in Agricultural Products	1.03	1.24
(b)	Segment – Manufacturing of Plastic Products	100.22	105.76
	Total	101.25	107.00
	Less:	19.80	19.01
	Finance Cost	19.80	19.01
	Other Un-allocable Expenditure net off	-	87.25
	Un-allocable income	-	(87.25)
	Total Profit Before Tax	81.45	87.99
3	Capital Employed (Segment assets – Segment Liabilities)		
3(1)	Segment Assets		
(a)	Segment – Trading in Agricultural Products	1,188.22	665.65
(b)	Segment – Manufacturing of Plastic Products	1,623.92	1,742.68
	Total	2,812.14	2,408.33
3(2)	Segment Liabilities		
(a)	Segment – Trading in Agricultural Products	675.47	153.75
(b)	Segment – Manufacturing of Plastic Products	203.13	318.72
	Total	878.60	472.47

47. Notes forming part of accounts in relation to Micro and small enterprise

1. Based on information available with the company, on the status of the suppliers being Micro or small enterprises, on which the auditors have relied, the disclosure requirements of Schedule III to the Companies Act, 2013 with regard to the payments made/due to Micro and small Enterprises are given below:

Sr. No.	Particulars	Year Ended on 31 st March 2025		Year Ended on 31 st March 2024	
		Principal	Interest	Principal	Interest
I	Amount due as at the date of Balance sheet	Nil	Nil	Nil	Nil
ii	Amount paid beyond the appointed date during the year	Nil	Nil	Nil	Nil
iii	Amount of interest due and payable for the period of delay in making payments of principal during the year beyond the appointed date	Nil	Nil	Nil	Nil
iv	The amount of interest accrued and remaining unpaid as at the date of Balance sheet	Nil	Nil	Nil	Nil

The company has initiated the process of obtaining the confirmation from suppliers who have registered themselves under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) but has not received the same in totality. The above information is compiled based on the extent of responses received by the company from its suppliers.

48. Compliance with approved scheme of Arrangements.

Company does not have made any arrangements in terms of section 230 to 237 of companies act 2013, and hence there is no deviation to be disclosed.

49. Statement of shares held by Promoter at the end of Year

Sr. No.	Promoter Name	No. of Shares 2024-25	% of Total Shares	No. of Shares 2023-24	% of Total Shares	% Changes During the Year
1	Harish Sawani	40,23,092.00	35.00%	20,11,546	35.00%	-
2	Nidhi Sawani	28,85,300.00	25.10%	14,42,650	25.10%	-

50. Loans or Advances in the nature of loans

No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.

51. Ratios.

Particulars	Numerator	Denominator	As at March 31, 2025	As at March 31, 2024	% of Change
Current Ratio	Current Assets	Current Liabilities	3.52	2.50	40.90
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0.27	0.27	(0.44)
Debt Service Coverage Ratio	EBITDA-CAPEX	Debt Service (Anteprandial)	3.37	3.47	(2.90)
Return on Equity (%)	Profit for the year	Average Shareholder's Equity	0.07	0.14	(47.01)
Inventory Turnover Ratio	COGS	Average Inventory	2.12	4.72	(55.02)
Trade Receivables Turnover Ratio	Net Sales	Average trade receivables	1.08	1.78	(39.59)
Trade Payable Turnover Ratio	Total Purchases (Fuel Cost + Other Expenses Closing Inventory- Opening Inventory)	Avg. Trade Payables	0.05	0.11	(50.17)
Net Capital Turnover Ratio	Sales	Working capital (CA-CL)	0.89	0.87	1.88
Net Profit Ratio	Net Profit	Sales	0.04	0.04	(7.97)
Return on Capital Employed (%)	Earnings before interest and tax	Capital Employed	0.06	0.07	(9.08)
Operating Profit Margin Ration	Operating Profit	Revenue	0.09	0.09	(4.11)
Return on Net worth	Net Profit for the year	Shareholder's Equity	0.04	0.04	(10.02)
Net Profit Margin	Net Profit	Revenue	0.04	0.04	(3.61)

RONI HOUSEHOLDS LIMITED

CIN: L82990MH2017PLC300575

STANDALONE AUDIT REPORT

**Plot No. F - 55, Addl. MIDC Area,
Ajanta Road, Jalgaon - 425003**

Financial year – 2024-25

Assessment year – 2025-26

: AUDITORS :

**D.G.M.S. & CO.
CHARTERED ACCOUNTANTS
217/218,
MANEK CENTRE,
P. N. MARG,
JAMNAGAR- 361 008
Email : dgmsco.jam@gmail.com**

INDEPENDENT AUDITOR'S REPORT**TO MEMBERS OF
RONI HOUSEHOLDS LIMITED****Report on the Accounting Standards Financial Statements****Opinion**

We have audited the accompanying standalone financial statements of **RONI HOUSEHOLDS LIMITED** ("the Company"), which comprise the Balance Sheet as at **31st March 2025**, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the 'Act') in the manner so required and give a true and fair view in conformity with the accounting standards prescribed under section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at **31st March 2025**, and its profit and its cash flows for the year ended on that date.

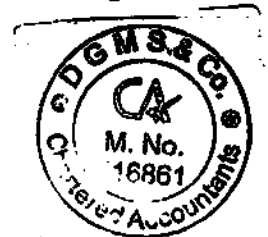
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

There are no Key Audit Matters Reportable as per SA 701 issued by ICAI.



Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
Next to T Series Business Park, Andheri West, Mumbai – 400 053.

92

Cell: +91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, but does not include the financial statements and our auditor's report thereon. These reports are expected to be made available to us after the date of our auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the other information included in the above reports, if we conclude that there is material misstatement therein, we are required to communicate the matter to those charged with governance and determine the actions under the applicable laws and regulations.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India including accounting standards referred to in section 133 of the Act, as applicable. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
Next to T Series Business Park, Andheri West, Mumbai – 400 053.

93

Cell: +91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com



Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements, or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
Next to T Series Business Park, Andheri West, Mumbai – 400 053.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

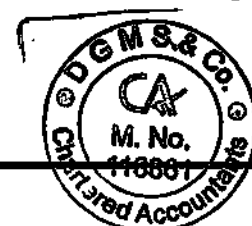
1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, we give in "Annexure A", a statement on the matter specified in the paragraph 3 and 4 of the Order.
2. As required under provisions of section 143(3) of the Companies Act, 2013, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.



Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate, Next to T Series Business Park, Andheri West, Mumbai – 400 053.

- b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- c. The Balance Sheet and Statement of Profit and Loss including Statement of Cash Flow dealt with this report are in agreement with the books of account;
- d. In our opinion, the aforesaid Financial Statement comply with the Accounting Standards specified under Section 133 of Act, read with relevant rule issued thereunder.
- e. On the basis of written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of section 164(2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the company and operating effectiveness of such controls, referred to our separate report in "Annexure B".
- g. The Company has not paid or provided for any managerial remuneration during the year. Accordingly, reporting under Section 197(16) of the Act is not applicable.
- h. With respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor) Rules, 2014, in our opinion and to the best of our knowledge and belief and according to the information and explanations given to us:
- (a) The Company has disclosed the impact of pending litigations as at 31 March 2025 on its financial position in its standalone financial statements - Refer Note (vii) of Annexure - A to the standalone financial statements.
- (b) The Company did not have any long-term and derivative contracts as at March 31, 2025.
- (c) There has been no delay in transferring amounts, required to be transferred, the Investor Education and Protection Fund by the Company during the year ended March 31, 2025.



Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
Next to T Series Business Park, Andheri West, Mumbai – 400 053.

(d) The management has;

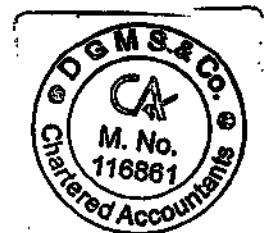
(i) represented that, to the best of its knowledge and belief as disclosed in Note No. 34 to the Financial Statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(ii) represented, that, to the best of its knowledge and belief as disclosed in Note No. 35 to The Financial Statements, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (d) (i) and (d) (ii) contain any material mis-statement.



Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
Next to T Series Business Park, Andheri West, Mumbai – 400 053.

- (e) The company has not neither declared nor paid any dividend during the year under Section 123 of the Act.
- (f) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable with effect from April 1, 2023 to the Company and its subsidiaries, which are companies incorporated in India, and accordingly, The Company has used accounting software "Tally Prime System" for maintaining its books of account which has a feature of recording audit trail facility and the same has not been operated throughout the period for all transactions recorded in the software and the hence we are unable to comment on audit trail feature of the said software .

FOR D G M S & Co.,
Chartered Accountants

Place: Jamnagar
Date: 29-05-2025
UDIN: 25116861BMHVYL9851



J. J. Kataria

Jyoti J. Kataria
Partner
M. No. 116861
FRN: 0112187W

Head Office:

217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office:

B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
Next to T Series Business Park, Andheri West, Mumbai – 400 053.

**ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT ON THE
 FINANCIAL STATEMENT OF RONI HOUSEHOLDS LIMITED FOR THE YEAR
 ENDED 31ST MARCH 2025**

In terms of the information and explanations given to us and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state as under:

(i) Property, Plant & Equipment and Intangible Assets:

- a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.
- b) The Company has maintained proper records showing full particulars of intangible assets.
- c) Property, Plant and Equipment have been physically verified by the management at reasonable intervals; Any material discrepancies were noticed on such verification and if so, the same have been properly dealt with in the books of account.
- d) According to the information and explanation given to us the title deeds of all the immovable properties. (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
- e) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and Intangible assets during the year.
- f) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) Inventory and working capital:

- a) The stock of inventory has been physically verified during the year by the Management at reasonable intervals, except stock lying with third parties. Confirmations of such stocks with third parties have been obtained by the Company in most of the cases. No discrepancies were noticed on verification

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industiral Estate,
 Next to T Series Business Park, Andheri West, Mumbai – 400 053.

Cell: +91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com

between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

- b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets.

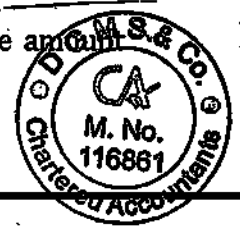
(iii) Investments, any guarantee or security or advances or loans given:

- a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year.

1. The Company has provided any loans or advances in the nature of loans or stood guarantee or provided security to any other entity during the year.
- a. Based on audit procedure carried on by us and as per the information and explanation given to us, the company have granted loans to subsidiary,

Particulars	Amount (Rs in Lakhs)
Aggregate Amount during the Years - Subsidiary	95.00
Balance outstanding as at balance sheet date - Subsidiary	112.10

2. In our opinion, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;
3. In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments of principal amounts and receipts of interest have generally been regular as per stipulation.
4. In respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.



Head Office:

217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office:

B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
Next to T Series Business Park, Andheri West, Mumbai – 400 053.

100

Cell: +91 98242 31214 Ph.: 0288 2661942 Email: dgmsco.jam@gmail.com

5. No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.
6. The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(6) is not applicable.

(iv) Loan to directors:

- a) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, the Company has complied with the provisions of Section 186 of the Companies Act, 2013 in relation to loans given and investments made.

(v) Deposits:

- a) The company has not accepted any deposits from the public within the meaning of sections 73 to 76 or any relevant provisions of the 2013 act and the rules framed there under to the extent notified.

(vi) Maintenance of Cost Records:

- a) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/ or services provided by it). Accordingly, clause 3(vi) of the Order is not applicable.



Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industirai Estate,
Next to T Series Business Park, Andheri West, Mumbai – 400 053.

101 **Cell:** +91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com

(vii) Statutory Dues:

- a) The company is regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Duty of Customs, GST, Cess and any other statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect of income tax, sales tax, customs duty, excise duty and cess were in arrears, as at 31/03/2025 for a period of more than six months from the date they became payable.
- b) According to the information and explanations given to us, there are no dues of sales tax, income tax, custom duty, wealth tax, GST, excise duty and cess which have not been deposited on account of any dispute, as on date of signing the auditor's report.

Name of the status	Nature of Dues	Amount (In Lacs)	Period to which the amount relates	Forum where dispute is pending
Income Tax Act, 1961	Income Tax	13.18	F.Y. 2017-18	Central Processing Center
TDS	2019-20	0.40	2018-19	Traces
TDS	2020-21	0.05	2019-20	Traces
TDS	2024-25	0.27	2023-24	Traces
TDS	2025-26	0.04	2024-25	Traces

(viii) Disclosure of Undisclosed Transactions:

- a) There According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

(ix) Loans or Other Borrowings:

- a) Based on our audit procedures and according to the information and explanations given to us, The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- b) The Company has not been declared willful defaulter by any bank, or financial institution or government or any government authority.
- c) According to the information and explanations given to us, term loans were applied for the purpose for which the loans were obtained.



Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate, Next to T Series Business Park, Andheri West, Mumbai – 400 053.

- d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
- e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
- f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) Money Raised by IPOs, FPOs:

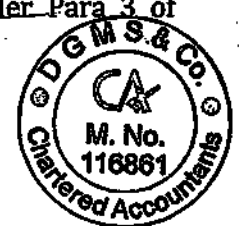
- a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year.
- b) During the year, the Company has not made a preferential allotment and hence reporting under clause 3(x)(b) of the Order is not required.

(xi) Fraud:

- a) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the company or no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- c) We have taken into consideration the whistle blower complaints received by the Company during the year (and upto the date of this report), while determining the nature, timing and extent of our audit procedures.

(xii) Nidhi Company:

- a) The Company is not a Nidhi Company and hence reporting under Para 3 of clause (xii) of the Order is not applicable.



Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate, Next to T Series Business Park, Andheri West, Mumbai – 400 053.

(xiii) Related Party Transactions:

- a) In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

(xiv) Internal Audit System:

- a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

(xv) Non-cash Transactions:

- a) According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

(xvi) Registration under section 45-IA of RBI Act, 1934:

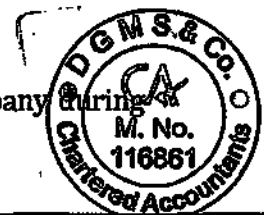
- a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
- b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

(xvii) Cash losses:

- a) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

(xviii) Resignation of statutory auditors:

- a) There has been no resignation of the statutory auditors of the Company during the year.



Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate, Next to T Series Business Park, Andheri West, Mumbai – 400 053.

(xix) Material uncertainty on meeting liabilities:

- a) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) Compliance of CSR:

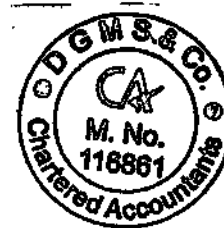
- a) According to the information and explanations given to us and based on our examination of the records of the company, the company has not required to spent amount towards Corporate Social Responsibility (CSR) as per the section 135 of companies' act, 2013, reporting under clause 3(xx)(a) of the Order is not applicable for the year.

(xxi) Qualifications Reporting In Group Companies:

- a) Our reporting on the matters specified in paragraphs 3(xxi) and 4 read with the proviso to paragraph (2) of the Companies (Auditor's Report) Order, 2020, has been made in paragraph (2) of Other Legal and Regulatory Requirements section of our Auditor's Report on the consolidated audited financial statements.

FOR D G M S & Co.,
 Chartered Accountants

Place: Jamnagar
 Date: 29-05-2025
 UDIN: 25116861BMHVYL9851



J. J. Kataria

Jyoti J. Kataria
 Partner
 M. No. 118861
 FRN:0112187W

Head Office:

217/218, Manek Center, P.N. Marg, Jamnagar - 361008.

Branch Office:

B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
 Next to T Series Business Park, Andheri West, Mumbai - 400 053.

**ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT ON THE
 FINANCIAL STATEMENT OF RONI HOUSEHOLDS LIMITED FOR THE YEAR
 ENDED 31ST MARCH 2025**

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the internal financial controls over financial reporting of **RONI HOUSEHOLDS LIMITED** ('the Company') as of **31st March, 2025** in conjunction with our audit of the Accounting Standards financial statements of the Company for the year ended on that date.

Opinion

We have audited the internal financial control with reference to financial statement of **RONI HOUSEHOLDS LIMITED** ('The Company') as of **31st March 2025** in conjunction with our audit of the financial statement of the company at and for the year ended on that date.

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **31st March, 2025**, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (the 'ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.



Head Office: 217/218, Mahek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
 Next to T Series Business Park, Andheri West, Mumbai – 400 053.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, Issued by the ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

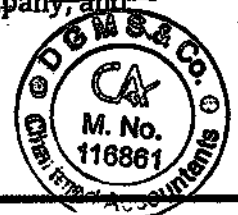
Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- a. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- b. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and



Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate, Next to T Series Business Park, Andheri West, Mumbai – 400 053.

- c. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

FORD G M S & Co.,
Chartered Accountants

Place: Jamnagar
 Dato: 29-05-2025
 UDIN: 25116861BMHVYL9851



J. J. Kataria
Jyoti J. Kataria
 Partner
 M. No. 116861
 FRN: 0112187W

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industirai Estate,
 Next to T Series Business Park, Andheri West, Mumbai – 400 053.

RONI HOUSEHOLDS LIMITED
STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2025

(Rs. In Lakhs)

Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share Capital	2	1,149.31	574.65
(b) Reserves and Surplus	3	479.43	985.44
2 Non-current liabilities			
(a) Long-term Borrowings	4	347.54	369.28
(b) Deferred tax liabilities (Net)		8.80	11.58
(C) Long-term Provisions			
3 Current liabilities			
(a) Short-term Borrowings	5	123.68	47.92
(a) Trade payables	6		
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		52.93	255.52
(b) Other Current Liabilities	7	1.27	2.37
(c) Short-term Provisions	8	25.25	12.92
TOTAL		2,188.20	2,259.67
II. ASSETS			
1 Non-current assets			
(a) Property Plant & Equipments	9		
(i) Tangible assets	9	312.67	264.38
(ii) Intangible assets	9	-	-
(ii) Capital Work In Progress	9	-	1.00
(b) Non Current Investments	10	251.00	251.00
(c) Long-term Loans and Advances	11	0.61	0.61
(d) Other Non Current Assets		-	-
(e) Deferred tax Asset(Net)		-	-
2 Current assets			
(a) Inventories	12	780.53	614.29
(b) Trade Receivables	13	538.29	844.25
(c) Cash and Cash Equivalents	14	114.43	23.61
(d) Short-term Loans and advances	15	189.21	260.53
(e) Other Current Assets	16	1.47	-
TOTAL		2,188.20	2,259.67

Accounting Policies & Notes on Accounts
As per our Report on Even date attached
For D G M S & Co.
Chartered Accountants

SD/-
Jyoti J. Kataria

Partner
Membership No. 116861
Firm Regn. No. 0112187W
Date: 29/05/2025
UDIN: 25116861BMHVYL9851

FOR RONI HOUSEHOLDS LIMITED

SD/-
Harish Sirwani
Chairman & Managing
Director
DIN No. 07844075

SD/-
Nidhi Sirwani
Non-Executive Director
DIN No. 07941219

SD/-
Pooja Bagrecha
Company Secretary &
Compliance Officer

SD/-
Arvind Pande
Chief Financial Officer

VALUE RESEARCH PREMIUM

RONI HOUSEHOLDS LIMITED STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

(Rs. In Lakhs)

Particulars	Note No.	For the year ended 31 March, 2025	For the year ended 31 March, 2024
I. Revenue from operations	17	778.12	768.28
II. Other Income	18	7.16	87.25
III. Total Revenue (I + II)		785.28	855.53
IV. Expenses:			
Cost of materials consumed	19	57.91	49.46
Purchase of Stock-In-Trade	20	680.44	701.14
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	21	(166.24)	(80.63)
Employee benefits expense	22	2.40	2.43
Finance Costs	23	19.78	18.85
Depreciation and amortization expense	24	46.82	51.95
Other expenses	25	63.73	25.42
Total expenses		704.85	768.62
V. Profit before Prior Period Items & tax (III- IV)		80.44	86.91
VI. Prior Period Expense			
VII. Profit after Prior Period Items before tax (V-VI)		80.44	86.91
VIII. Tax expense:			
(1) Current tax		21.52	10.21
(2) Deferred tax		(2.77)	18.50
(3) Short Provision Of Last Year		(6.95)	-
IX Profit (Loss) for the period (VII-VIII)		68.65	58.21
X Earnings per equity share:			
(1) Basic		0.60	1.01
(2) Diluted		0.60	1.01

<p>Accounting Policies & Notes on Accounts 1</p> <p>As per our Report on Even date attached</p> <p>For D G M S & Co. Chartered Accountants</p> <p>SD/- Jyoti J. Kataria Partner Membership No. 116861 Firm Regn. No. 0112187W Date: 29/05/2025 UDIN: 25116861BMHVYL9851</p>	<p>FOR RONI HOUSEHOLDS LIMITED</p>	<p style="text-align: center;">SD/-</p> <p style="text-align: center;">Harish Sirwani Chairman & Managing Director DIN No. 07844075</p> <p style="text-align: center;">SD/-</p> <p style="text-align: center;">Nidhi Sirwani Non-Executive Director DIN No. 07941219</p> <p style="text-align: center;">SD/-</p> <p style="text-align: center;">Pooja Bagrecha Company Secretary & Compliance Officer</p> <p style="text-align: center;">SD/-</p> <p style="text-align: center;">Arvind Pande Chief Financial Officer</p>
---	------------------------------------	---

Note: - 1 Significant accounting policies:

1.0 Corporate Information

Roni Households Limited is a Limited Company, incorporated under the provisions of Companies Act, 2013 and having CIN L82990MH2017PLC300575. The Company is mainly engaged in the business of plastic granules and plastic household products which includes tub, buckets, office furniture, ghamela etc, Further, they had further expanded business by manufacturing plastic products for household use, The Registered office of the Company is situated at Plot No. F - 55, Addl. MIDC Area Ajanta Road, Jalgaon MH 425003 IN.

1.1 Basis of preparation of financial statements

a. Accounting Convention: -

These financial statements of the Company have been prepared in accordance with Generally Accepted Accounting Principles in India ("Indian GAAP"). Indian GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on an accrual basis and under the Historical Cost Convention. and the Companies (Accounting Standards) Amendment Rules 2016 and the relevant provisions of the Companies Act, 2013.

b. Functional and Presentation Currency

The functional and presentation currency of the company is Indian rupees. This financial statement is presented in Indian rupees.

All amounts disclosed in the financial statements and notes are rounded off to lakhs the nearest INR rupee in compliance with Schedule III of the Act, unless otherwise stated.

Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.

c. Use of Estimates and Judgments

The preparation of financial statement in conformity with accounting standard requires the Management to make estimates, judgments, and assumptions. These estimates, judgments and assumptions affects the application of accounting policies and the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of financial statement and reported amounts of revenue and expenses during the period. Accounting estimates could change form period to period. Actual result could differ from those estimates. As

soon as the Management is aware of the changes, appropriate changes in estimates are made. The effect of such changes is reflected in the period in which such changes are made and, if material, their effect are disclosed in the notes to financial statement.

Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods affected.

d. Current and Non - Current Classification

An asset or a liability is classified as Current when it satisfies any of the following criteria:

- i. It is expected to be realized / settled, or is intended for sales or consumptions, in the Company's Normal Operating Cycle;
- ii. It is held primarily for the purpose of being traded.
- iii. It is expected to be realized / due to be settled within twelve months after the end of reporting date;
- iv. The Company does not have an unconditional right to defer the settlement of the liability for at least twelve months after the reporting date.

All other assets and liabilities are classified as Non - Current.

For the purpose of Current / Non - Current classification of assets and liabilities, the Company has ascertained its operating cycle as twelve months. This is based on the nature of services and the time between the acquisition of the assets or liabilities for processing and their realization in Cash and Cash Equivalents.

1.1 Basis of Preparation

a) Property, Plant & Equipment and Intangible Assets:-

- i. The company has adopted Cost Model to measure the gross carrying amount of Property Plant & Equipment.
- ii. Tangible Property Plant & Equipment are stated at cost of acquisition less accumulated depreciation. Cost includes the purchase price and all other attributable costs incurred for bringing the asset to its working condition for intended use.
- iii. Intangible assets are stated at the consideration paid for acquisition and customization thereof less accumulated amortization.

- iv. Cost of fixed assets not ready for use before the balance sheet date is disclosed as Capital Work in Progress.
- v. Cost of Intangible Assets not ready for use before the balance sheet date is disclosed as Intangible Assets under Development.

b) Depreciation / Amortisation : -

Depreciation has been provided under Written down Method at the rates prescribed under schedule III of the Companies Act, 2013 on single shift and Pro Rata Basis to result in a more appropriate preparation or presentation of the financial statements.

In respect of assets added/sold during the year, pro-rata depreciation has been provided at the rates prescribed under Schedule II.

Intangible assets being Software are amortized over a period of its useful life on a straight line basis, commencing from date the assets is available to the company for its use.

c) Impairment of Assets:-

An asset is treated as impaired when the carrying cost of an asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior period is reversed if there has been a change in the estimate of the recoverable amount.

d) Investments: -

- Long term investments are stated at cost. Provision for diminution in the value of long-term investment is made only if such decline is other than temporary.
- Current investments are stated at lower of cost or market value. The determination of carrying amount of such investment is done on the basis of specific identification.

e) Government Grants and Subsidies: -

The Company is entitled to receive any subsidy from the Government authorities or any other authorities in respect of manufacturing or other facilities are dealt as follows:

- Grants in the nature of subsidies which are non - refundable are credited to the respective accounts to which the grants relate, on accrual basis, where there is reasonable assurance that the Company will comply with all the necessary conditions attached to them.

- Grants in the nature of Subsidy which are Refundable are shown as Liabilities in the Balance Sheet at the Reporting date.

f) Retirement Benefits:-

a) Short Term Employee Benefits:

All employee benefits payable within twelve months of rendering the service are classified as short term benefits. Such benefits include salaries, wages, bonus, short term compensated absences, awards, ex-gratia, performance pay etc. and the same are recognised in the period in which the employee renders the related service.

b) Employment Benefits:

Short Term Employee Benefits:

All employee benefits payable within twelve months of rendering the service are classified as short term benefits. Such benefits include salaries, wages, bonus, short term compensated absences, awards, ex-gratia, performance pay etc. and the same are recognised in the period in which the employee renders the related service.



a) Provident Fund/ESIC :

The company has not exceed minimum criteria for eligibility to contribute into Defined Contribution Plans & Defined Contribution Plans for post-employment benefit in the form.

g) Valuation of Inventory: -

Inventories of the raw material, work-in-progress, finished goods, packing material, stores and spares, components, consumables and stock in trade are carried at lower of cost and net realizable value. However, raw material and other items held for use in production of inventories are not written down below cost if the finished goods in which they will be incorporated are expected to be sold at or above cost. The comparison of cost and net realizable value is made on an item-by-item basis.

Cost of inventories included the cost incurred in bringing the each product to its present location and conditions are accounted as follows:

a) Raw Material: - Cost included the purchase price and other direct or indirect costs incurred to bring the inventories into their present location and conditions. Cost is determined on *First in First out basis (FIFO)*.

b) Finished Goods and Work-in-Progress: - Work in progress are valued at cost which includes raw materials and cost incurred till the stage of production of

process. Finished Goods are valued at cost or Net realizable value whichever is lower. Cost included cost of direct materials and the labor cost and a proportion of manufacturing overhead based on the normal operating capacity, but excluding the borrowing costs. Cost is determined on “*First in First out basis (FIFO)*”.

c) Stock in Trade:- Cost included the purchase price and other direct or indirect costs incurred in bringing the inventories to their present location and conditions. Cost is determined on “*Weighted Average Basis*”.

All other inventories of stores and spares, consumables, project material at site are valued at cost. The stock of waste or scrap is valued at net realizable value.

“Net Realizable Value” is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated cost necessary to make the sales of the products.

h) Revenue Recognition:-

Revenue is recognized when it is probable that economic benefit associated with the transaction flows to the Company in ordinary course of its activities and the amount of revenue can be measured reliably, regardless of when the payment is being made. Revenue is measured at the fair value of consideration received or receivable, taking into the account contractually defined terms of payments, net of its returns, trade discounts and volume rebates allowed.

Revenue includes only the gross inflows of economic benefits, including the excise duty, received and receivable by the Company, on its own account. Amount collected on behalf of third parties such as sales tax, value added tax and goods and service tax (GST) are excluded from the Revenue.

Sale of goods is recognized at the point of dispatch of goods to customers, sales are exclusive of Sales tax, Vat, GST and Freight Charges if any. The revenue and expenditure are accounted on a going concern basis.

Interest Income is Recognized on a time proportion basis taking into account the amount outstanding and the rate applicable i.e. on the basis of matching concept..

Dividend from investments in shares / units is recognized when the company.

Other items of Income are accounted as and when the right to receive arises.

i) Accounting for effects of changes in foreign exchange rates :-

Transactions denominated in foreign currencies are normally recorded at the exchange rate prevailing at the time of the transactions.

Any income or expenses on account of exchange difference either on settlement or on Balance sheet Valuation is recognized in the profit and loss account except in cases where they relate to acquisition of fixed assets in which case they are adjusted to the carrying cost of such assets.

Foreign currency transactions accounts are given in the notes of accounts.

Commodity Hedging: - The realized gain or loss in respect of commodity hedging contracts, the principal period of which has expired during the year, is recognized in profit and loss account. In respect of contracts, that are outstanding as on date of Balance sheet are valued at prevailing market price and the resultant loss, if any, is provided.

j) Borrowing Cost:-

Borrowing Cost includes the interest, commitments charges on bank borrowings, amortization of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing costs that are directly attributable to the acquisition or construction of qualifying property, plants and equipments are capitalized as a part of cost of that property, plants and equipments. The amount of borrowing costs eligible for capitalization is determined in accordance with the Accounting Standards - 16 "Borrowing Costs". Other Borrowing Costs are recognized as expenses in the period in which they are incurred.

In accordance with the Accounting Standard - 16, exchange differences arising from foreign currency borrowings to the extent that they are regarded as adjustments to interest costs are recognized as Borrowing Costs and are capitalized as a part of cost of such property, plants and equipments if they are directly attributable to their acquisition or charged to the Standalone Statement or Profit and Loss.

k) **Related Party Disclosure :-**

The Disclosures of Transaction with the related parties as defined in the related parties as defined in the Accounting Standard are given in notes of accounts.

l) **Accounting for Leases :-**

A lease is classified at the inception date as finance lease or an operating lease. A lease that transfers substantially all the risk and rewards incidental to the ownership to the Company is classified as a finance lease.

The Company as a lessee:

a) **Operating Lease:-** Rental payable under the operating lease are charged to the Standalone Statement of Profit and Loss on a Straight line basis over the term of the relevant lease.

b) **Finance Lease:-** Finance lease are capitalized at the commencement of the lease, at the lower of the fair value of the property or the present value of the minimum lease payments. The corresponding liability to the lessor is included in the Balance Sheet as a finance lease obligation. Lease payments are apportioned between finance charges and the reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged directly against the income over the period of the lease.

The Company has not provided any of its assets on the basis of operating lease or finance lease to others.

m) **Cash flow:-**

Cash flows are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals of past or future cash receipts and payments. The cash flows from regular operating, investing and financing activities of the company are segregated.

n) **Earnings Per Share :-**

The Company reports the basic and diluted Earnings per Share (EPS) in accordance with Accounting Standard 20, "Earnings per Share". Basic EPS is computed by dividing the Net Profit or Loss attributable to the Equity Shareholders for the year by the weighted average number of equity shares outstanding during the year. Diluted EPS is computed by dividing the Net Profit or Loss attributable to the Equity Shareholders for the year by the weighted average number of Equity Shares outstanding during the year as adjusted for the effects of all potential Equity Shares, except where the results are Anti - Dilutive.

The weighted average number of Equity Shares outstanding during the period is adjusted for events such a Bonus Issue, Bonus elements in right issue, share splits, and reverse share split (consolidation of shares) that have changed the number of Equity Shares outstanding, without a corresponding change in resources.

o) Taxes on Income :-

1. Current Tax: -

Provision for current tax is made after taken into consideration benefits admissible under the provisions of the Income Tax Act, 1961.

2. Deferred Taxes:-

Deferred Income Tax is provided using the liability method on all temporary difference at the balance sheet date between the tax basis of assets and liabilities and their carrying amount for financial reporting purposes.

- I. Deferred Tax Assets are recognized for all deductible temporary differences to the extent that it is probable that taxable profit will be available in the future against which this items can be utilized.
- II. Deferred Tax Assets and liabilities are measured at the tax rates that are expected to apply to the period when the assets is realized or the liability is settled, based on tax rates (and the tax) that have been enacted or enacted subsequent to the balance sheet date.

p) Discontinuing Operations :-

During the year the company has not discontinued any of its operations.

q) Provisions Contingent liabilities and contingent assets:-

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as Contingent Liability.

A disclosure for a Contingent Liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Possible obligation that arises from the past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not

recognized because it is not probable that an outflow of resources will be required to settle the obligation is reported as Contingent Liability. In the rare cases, when a liability cannot be measured reliably, it is classified as Contingent Liability. The Company does not recognize a Contingent Liability but disclosed its existence in the standalone financial statements.

r) Event after Reporting Date:-

Where events occurring after the Balance Sheet date provide evidence of condition that existed at the end of reporting period, the impact of such events is adjusted within the standalone financial statements. Otherwise, events after the Balance Sheet date of material size or nature are only disclosed.

All the events occurring after the Balance Sheet date up to the date of the approval of the standalone financial statement of the Company by the board of directors on May 29th 2025, have been considered, disclosed and adjusted, wherever applicable, as per the requirement of Accounting Standards.



Note 2 SHARE CAPITAL				(Rs. In Lakhs)
Share Capital	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	Amt.	No. of Shares	Amt.
Authorised				
Equity Shares of Rs. 10 each	1,20,00,000.00	1,200.00	60,00,000.00	600.00
Issued				
Equity Shares of Rs. 10 each	1,14,93,092.00	1,149.31	57,46,546.00	574.65
Subscribed & Paid up				
Equity Shares of Rs. 10 each fully paid	1,14,93,092.00	1,149.31	57,46,546.00	574.65
Total	1,14,93,092.00	1,149.31	57,46,546.00	574.65

Note 2.1 RECONCILIATION OF NUMBER OF SHARES				
Particulars	Equity Shares		Equity Shares	
	Number	Amt. Rs.	Number	Amt. Rs.
Shares outstanding at the beginning of the year	57,46,546.00	574.65	52,02,946.00	520.29
Shares Issued during the year	-	-	5,43,600.00	54.36
Bonus Shares Issued during the year	57,46,546.00	574.65	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	1,14,93,092.00	1,149.31	57,46,546.00	574.65

Note 2.2 Details of Shares held by shareholders holding more than 5% of the aggregate shares in the co.				
Name of Shareholder	As at 31st March 2025		As at 31st March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Harish Sirwani	40,23,092.00	35.00	20,11,546.00	35.00
Nidhi Sirwani	28,85,300.00	25.10	14,42,650.00	25.10
Shailesh Suresh Bajaj	7,81,210.00	6.80	-	-

Note 2.3 Shares held by Promotors & Promotors Groups				
Name of Promotor	As at 31st March 2025		As at 31st March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Harish Sirwani	40,23,092.00	35.00	20,11,546.00	35.00
Nidhi Sirwani	28,85,300.00	25.10	14,42,650.00	25.10
Manohar Sirwani	20.00	0.00	10.00	0.00
Rajani Sirwani	20.00	0.00	10.00	0.00
Total	69,08,432.00	60.11	34,54,216.00	60.11

Note : Rights , Preferences and Restrictions attached to shares

Note 3	RESERVE AND SURPLUS	(Rs. In Lakhs)	
	Particulars	As at 31st March, 2025	As at 31st March, 2024
	A. Securities Premium Account		
	Opening Balance	948.72	780.20
	Add : Securities premium credited on Share issue	-	168.52
	Less : Bonus Share issued	574.65	-
	<u>Less : Premium Utilised for various reasons</u>	-	-
	Closing Balance	374.06	948.72
	A. Surplus		
	Opening balance	36.72	(21.49)
	(+) Net Profit/(Net Loss) For the current year	68.65	58.21
	(+)Round Off	- 0.00	-
	Closing Balance	105.36	36.72
	Total	479.43	985.44
Note 4	LONG TERM BORROWINGS	(Rs. In Lakhs)	
	Particulars	As at 31st March, 2025	As at 31st March, 2024
	Secured		
	(a) Term loans		
	From banks		
	State Bank Of India GECL - 404	19.61	40.76
	State Bank Of India - 9593	-	-
	State Bank Of India - 4788	-	-
	State Bank Of India TL - 9230	23.60	33.53
	Sub-total (a)	43.21	74.29
	In case of continuing default as on the balance sheet date in repayment of loans and interest with respect to (b) (e) & (g)		
	1. Period of default	-	-
	2. Amount	-	-
	Unsecured		
	(a) Loans and advances from related parties	304.33	294.99
	Sub-total (a)	304.33	294.99
	In case of continuing default as on the balance sheet date in repayment of loans and interest with respect to (b) (e) & (g)		
	1. Period of default	-	-
	2. Amount	-	-
	Total	347.54	369.28

VALUE RESEARCH PREMIUM

NOTES FORMING PART OF FINANCIAL STATEMENTS

Note 5	SHORT TERM BORROWINGS	(Rs. In Lakhs)	
Particulars	As at 31st March, 2025	As at 31st March, 2024	
Secured	-	-	
(a) Working Capital Loans	-	-	
from banks	-	-	
State Bank of India - 327	96.26	20.50	
	-	-	
(b) Current maturities of Long Term Debt	-	-	
(i.e. Term Liability classified as Short Term)	-	0	
State Bank of India GECL - 404	4.62	4.62	
State Bank of India - 9593	-	-	
State Bank Of India - 4788	-	-	
State Bank Of India TL - 9230	22.80	22.80	
In case of continuing default as on the balance sheet date in repayment of loans and interest with respect to (a) (b) & (d)	-	-	
1. Period of default	-	-	
2. Amount	-	-	
Total	123.68	47.92	
Note 6	TRADE PAYABLES	(Rs. In Lakhs)	
Particulars	As at 31st March, 2025	As at 31st March, 2024	
(a) Micro, Small and Medium Enterprise	-	-	
Less than 01 Years	-	255.52	
01-02 Years	-	-	
02-03 Years	-	-	
More than 3 Years	-	-	
Not Due	-	-	
Outstanding for the period of:	-	-	
Less than 01 Years	34.20	-	
01-02 Years	13.59	-	
02-03 Years	2.22	-	
More than 3 Years	2.92	-	
Total	52.93	255.52	
Note 7	OTHER CURRENT LIABILITIES	(Rs. In Lakhs)	
Particulars	As at 31st March, 2025	As at 31st March, 2024	
(i) Statutory Remittance	-	-	
(i) TDS Payable	1.27	1.60	
(ii) Other Current Liabilities	-	-	
Advance from Customers	-	0.77	
Total	1.27	2.37	

VALUE RESEARCH PREMIUM

NOTES FORMING PART OF FINANCIAL STATEMENTS

Note 8	SHORT TERM PROVISIONS		(Rs. In Lakhs)
	Particulars	As at 31st March, 2025	As at 31st March, 2024
	Provision For		
	(a) Employee benefits	-	-
	(a) Others (Specify nature)		
	(i) Audit Fees	2.00	1.00
	(ii) Income Tax	21.52	11.92
(iii) Electricity provision	1.73	-	
Total	25.25	12.92	
Note 10	LONG TERM INVESTMENTS		(Rs. In Lakhs)
	Particulars	As at 31st March, 2025	As at 31st March, 2024
	Investments in Subsidiary		
	Roni Agro Limited	251.00	251.00
Total	251.00	251.00	
Note 11	LONG TERM LOANS AND ADVANCES		(Rs. In Lakhs)
	Particulars	As at 31st March, 2025	As at 31st March, 2024
	(Unsecured and Considered Good)		
	a. Security Deposits	0.61	0.61
	b. Loans & Advances		
	Loans & Advances to Others	-	-
	Loans & Advances to Relatives	-	-
Total	0.61	0.61	
Note 12	INVENTORIES		(Rs. In Lakhs)
	Particulars	As at 31st March, 2025	As at 31st March, 2024
	a. Raw Materials and components	-	-
	(Valued at Lower of Cost or NRV as per FIFO Method)	-	-
	b. Work-in-progress	-	-
	(Valued At Estimated Cost)	-	-
	c. Finished goods (Valued at Cost or NRV as per FIFO)	780.53	614.29
	(Valued At Lower of Cost or NRV)		
d. Stores and spares & Packing Materials	-	-	
(Valued at Lower of Cost or NRV as per FIFO Method)			
Total	780.53	614.29	

VALUE RESEARCH PREMIUM

NOTES FORMING PART OF FINANCIAL STATEMENTS

Note 13	TRADE RECEIVABLES	(Rs. In Lakhs)	
	Particulars	As at 31st March, 2025	As at 31st March, 2024
	(Unsecured and Considered Good)		
	Unsecured and Considered Good	-	-
	Not Due		844.25
	Outstanding for Following Period from Due date		
	Less than 6 Months	254.29	-
	6 Months - 1 Years	283.67	-
	01-02 Years		-
	02-03 Years		-
	More than 3 Years	0.32	-
	Undisputed Trade Receivable - Cosidered doubtful	-	-
	Not Due	-	-
	Outstanding for Following Period from Due date	-	-
	Disputed Trade Receivable - Cosidered good	-	-
	Not Due	-	-
	Outstanding for Following Period from Due date	-	-
	Disputed Trade Receivable - Cosidered Doubtful	-	-
	Not Due	-	-
	Outstanding for Following Period from Due date	-	-
	Total	538.29	844.25
Note 14	CASH AND CASH EQUIVALENTS	(Rs. In Lakhs)	
	Particulars	As at 31st March, 2025	As at 31st March, 2024
	a. Balances with banks		
	ICICI Bank Ltd.	0.10	0.10
	Shree Mahavir Sahakri Mandali - CA	0.02	0.02
	b. Cash on hand	114.32	23.50
	Total	114.43	23.61

VALUE RESEARCH PREMIUM

NOTES FORMING PART OF FINANCIAL STATEMENTS

Note 15	SHORT TERM LOANS AND ADVANCES	(Rs. In Lakhs)	
	Particulars	As at 31st March, 2025	As at 31st March, 2024
	(Unsecured and Considered Good)		
	a. Balance with Government Authorities	6.21	97.39
	b. Loan & Advance to Related Parties	112.10	99.10
	c. Others (specify nature)		
	Advance to Creditors	70.89	59.23
	Advance for Expenses	-	-
	Advance for Others	-	4.80
	Total	189.21	260.53
Note 16	OTHER CURRENT ASSETS	(Rs. In Lakhs)	
	Particulars	As at 31st March, 2025	As at 31st March, 2024
	a. Prepaid Expenses		
	Prepaid Insurance	1.47	-
		-	-
	b. Security Deposits	-	-
	Total	1.47	-



VALUE RESEARCH PREMIUM

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 17	REVENUE FROM OPERATIONS	(RS IN LAKHS)	
	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	Sale of Goods	778.12	768.28
	Other Operating Revenue	-	-
	Total	778.12	768.28
Note 17.1	PARTICULARS OF SALE OF GOODS	(RS IN LAKHS)	
	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	SALE OF GOODS		
	Sale of Manufactured Goods-Plastic Products	778.12	768.28
	Sale of Traded Goods-Agricultural Commodities	-	-
	Total	778.12	768.28
Note 18	OTHER INCOME	(RS IN LAKHS)	
	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	Interest Income	-	-
	Other Income		
	Discounts Received	2.08	-
	Creditors Written Off	2.65	-
	Profit on Sale of Investment	-	-
	Account Written Off	0.01	1.52
	Subsidy Income	2.42	85.73
	Total	7.16	87.25
Note 19	COST OF MATERIAL CONSUMED	(RS IN LAKHS)	
	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	Opening Stock Raw Materials	-	-
	Add:- Purchase of Raw Materials	57.91	49.46
	Closing Stock of Raw Materials	-	-
	Total	57.91	49.46
Note 20	PURCHASE OF STOCK-IN-TRADE	(RS IN LAKHS)	
	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	Purchase of Stock In Trade	680.44	701.14
	Total	680.44	701.14
Note 21	CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK IN PROCESS AND WIP	(RS IN LAKHS)	
	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	<u>Inventories at the end of the year</u>		
	Finished Goods	780.53	614.29
	Stock-In-Trade		
	<u>Inventories at the beginning of the year</u>		
	Finished Goods	614.29	533.66
	Stock-In-Trade	-	-
	Net(Increase)/decrease	(166.24)	(80.63)

VALUE RESEARCH PREMIUM

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 22	EMPLOYEE BENEFITS EXPENSES	(RS IN LAKHS)	
	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	(a) Salaries and Wages	2.40	2.43
	(b) Contributions to Provident Fund & Other Fund	-	-
	(c) Staff welfare expenses	-	-
	Total	2.40	2.43
Note 23	FINANCE COST	(RS IN LAKHS)	
	Finance Cost	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	(a) Interest expense :-		
	(i) Borrowings	16.52	18.38
	(ii) Interest on Govt. Payments	1.13	-
	(b) Other borrowing costs	2.13	0.47
	Total	19.78	18.85
Note 24	DEPRECIATION AND AMORTISATION	(RS IN LAKHS)	
	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	Depreciation Exp	46.82	51.95
	Total	46.82	51.95
Note 25	OTHER EXPENSES	(RS IN LAKHS)	
	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	Manufacturing Expenses		
	Power & Fuel Expenses	19.70	15.93
	Factory Expenses	-	-
	Printing Expenses	-	-
	Freight & Forwarding Exp	0.04	0.06
	Establishment Expenses		
	Advertisement	0.41	0.44
	Water Bills	0.05	0.05
	GST Expense	20.94	-
	Payment To auditor	1.00	1.00
	Printing Expenses	-	-
	Director Remuneration	0.60	-
	Insurance Expenses	0.12	1.62
	Penalty on GST	2.08	-
	Repair and Maintanance Expenses	-	0.09
	ROC Fees	2.63	1.69
	Legal & Professional Fees	10.28	4.45
	Sundry Expenses	5.80	-
	Cess	0.02	-
	Miscellaneous Expense	0.07	0.09
	Total	63.73	25.42
Note 25.1	PAYMENT TO AUDITORS AS:	(RS IN LAKHS)	
	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	a. auditor	1.00	1.00
	b. for taxation matters	-	-
	c. for company law matters	-	-
	d. for management services	-	-
	e. for other services	-	-
	f. for reimbursement of expenses	-	-
	Total	1.00	1.00

VALUE RESEARCH PREMIUM

Notes Forming Part of the Financial Statements

25. The previous year's figures have been reworked, regrouped, and reclassified wherever necessary. Amounts and other disclosures for the preceding year are included as an integral part of the current annual financial statements and are to be read in relation to the amounts and other disclosures relating to the current financial year.
26. The Company has not revalued its Property, Plant and Equipment for the current year.
27. There is no Capital work in progress for the current year of the company.
28. There has Intangible assets under development in the current year.
29. Credit and Debit balances of unsecured loans, Trade Payables, sundry Debtors, loans and Advances are subject to confirmation and therefore the effect of the same on profit could not be ascertained.
30. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
31. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
32. No proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988, as amended, and rules made thereunder.
33. The company has not been declared as willful defaulter by any bank or financial institution or government or government authority.
34. The Company has not advanced or loaned to or invested in funds to any other person(s) or entity(is), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - a) directly or indirectly lend to or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries)
or
 - b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
35. The Company has not received any fund from any person(s) or entity(is), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall
 - a) directly or indirectly lend to or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries)
or

b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

36. The company does not have transaction with the struck off under section 248 of companies act, 2013 or section 560 of Companies act 1956.

37. The company is in compliance with the number of layers prescribed under clause (87) of section 2 of company's act read with companies (restriction on number of layers) Rules, 2017.

38. Foreign Currency Transactions:

Expenditure in Foreign Currency: - NIL

Earnings in Foreign Currency: - NIL

39. The balances of Trade payables, Trade Receivable and loans and advances are subject to confirmation by respective parties.

40. In the opinion of the Board of Directors, the current assets, loans and advances are approximately of the value stated, if realized in the ordinary course of business.

41. Wherever external evidence in the form of cash memos / bills / supporting are not available, the internal vouchers have been prepared, authorized and approved.

42. Statement of Management

(i) The current assets, loans and advances are good and recoverable and are approximately of the values, if realized in the ordinary courses of business unless and to the extent stated otherwise in the Accounts. Provision for all known liabilities is adequate and not in excess of amount reasonably necessary.

(ii) Balance Sheet, Statement of Profit and Loss and Cash Flow Statement read together with Notes to the accounts thereon, are drawn up so as to disclose the information required under the Companies Act, 2013 as well as give a true and fair view of the statement of affairs of the Company as at the end of the year and results of the Company for the year under review.

43. Related Party Reporting:

As per Accounting Standard 18, issued by the Chartered Accountants of India, The Disclosures of Transaction with the related parties as defined in the related parties as defined in the Accounting Standard are given below:

(i) List of related party and their nature of relationship:

Sr. No.	Nature of Relationship	Name of the Parties
1.	Key Managerial personnel (KMP)	1. Harish M. Sirwani 2. Nidhi Harish Sirwani 3. Arvind Durgashankar Pande 4. Manish Gurumukhdas Karera 5. Shital Bhagvan Kharche 6. Pooja Bagrecha
2.	Enterprises owned or significantly influenced by K.M.P.	1. RV Gems Private Limited 2. R S Industries - Proprietor Director Nidhi Harish Sirwani
3.	Subsidiary Company	1. Roni Agro Limited

Transactions with Related parties: 

Sr. No.	Name of Related Parties	Nature of Relation	Nature of Transaction with related parties	Volume of Transaction Amount (Rs.)		Balance at the end of the Year (Rs.)	
				2024-25	2023-24	2024-25	2023-24
1	Harish Manohar Sirwani	Key Managerial Personnel (KMP)	Loan Taken	58.44	296.05	137.11	134.64
			Loan Repaid	55.97	169.6		
2	Nidhi Manohar Sirwani	Key Managerial Personnel (KMP)	Loan Taken	51.98	243.99	167.22	160.35
			Loan repaid	45.11	105.78		
3	R S Industries	Firm in which KMP is interested	Trade Payables	-	38.29	-	-
4.	Richie Mukesh Kothari	CS	Salary	-	1.03	-	-
5.	Pooja Bagrecha	CS	Salary	2.40	1.4	-	-
6.	Roni Agro Limited	Subsidiary Company	Advances Received	82.00	115.50	112.10	99.10
			Advances Given	95.00	209.11		

8	Arvind Durgashankar Pande	Key Managerial Personnel (KMP)	Investment	-	-	251.00	251.00
			Salary	0.1	-	-	-

44. EARNINGS PER SHARE: -

The Company reports basic and diluted earnings per share (EPS) in accordance with the Accounting Standard 20 prescribed under The Companies (Accounting Standards) Rules, 2006 (as amended). The Basic EPS has been computed by dividing the income available to equity shareholders by the weighted average number of equity shares outstanding during the accounting year. The Diluted EPS has been computed using the weighted average number of equity shares and dilutive potential equity shares outstanding at the end of the year.

(Rs. In Lakhs)

Particulars	2024-25	2023-24
a. Net profit after tax	68.65	58.21
b. Weighted Average numbers of Equity Shares	1,14,93,092.00	57,46,546
c. Basic Earnings per Share	0.60	1.01
d. Diluted Earning per Share	0.60	1.01

45. The deferred tax liabilities recognized for the year ending as on 31st March, 2025 comprise of the following:

Components of Deferred tax Liabilities are as under: -

(Rs. In Lakhs)

Particulars	Amount (Rs.) 31-3-2025	Amount (Rs.) 31-3-2024
<i>Deferred Tax Assets/ (liabilities)</i>		
<i>Block of assets (Depreciation)</i>	38.48	44.53
<i>Unabsorbed Depreciation/ (Loss)</i>	0.00	0.00
<i>Net Differed Tax Asset (Liability)</i>	(8.80)	(11.58)

46. Statement of shares held by Promoter at the end of Year

Sr. No.	Promoter Name	No. of Shares 2024-25	% of Total Shares	No. of Shares 2023-24	% of Total Shares	% Changes During the Year
1	Harish Sirwani	40,23,092	35.00%	20,11,546	35.00%	Nill
2	Nidhi Sirwani	28,85,300	25.10%	14,42,650	25.10%	Nill

47. Notes forming part of accounts in relation to Micro and small enterprise

Based on information available with the company, on the status of the suppliers being Micro or small enterprises, on which the auditors have relied, the disclosure requirements of Schedule III to the Companies Act, 2013 with regard to the payments made/due to Micro and small Enterprises are given below :

Sr. No.	Particulars	Year Ended on 31 st March 2025		Year Ended on 31 st March 2024	
		Principal	Interest	Principal	Interest
I	Amount due as at the date of Balance sheet	Nil	Nil	Nil	Nil
ii	Amount paid beyond the appointed date during the year	Nil	Nil	Nil	Nil
iii	Amount of interest due and payable for the period of delay in making payments of principal during the year beyond the appointed date	Nil	Nil	Nil	Nil
iv	The amount of interest accrued and remaining unpaid as at the date of Balance sheet	Nil	Nil	Nil	Nil

The company has initiated the process of obtaining the confirmation from suppliers who have registered themselves under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) but has not received the same in totality. The above information is compiled based on the extent of responses received by the company from its suppliers.

48. Compliance with approved scheme of Arrangements.

Company does not have made any arrangements in terms of section 230 to 237 of companies act 2013, and hence there is no deviation to be disclosed.

49. Loans or Advances in the nature of loans

No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.

50. Charge Asset

1) Charge created in the favor of charge holder (State Bank of India Ltd) on dated 21/01/2019 of Rs 471.00 Lakhs over the certain assets of company.

51. The board of Directors, at its meeting held on Feb 19,2025, approved and recommended the issuance of fully paid Bonus equity shares in the ratio of 1:1. The shareholders approved this

bonus issue in the extra ordinary general meeting on march 15, 2025. Shares has been allotted on 24th march, 2025.

52. Ratios.

Particulars	Numerator	Denominator	As at March 31, 2025	As at March 31, 2024	% of Change	Explanation
Current Ratio	Current Assets	Current Liabilities	7.99	5.47	46.21	Due to Increase in Borrowings.
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0.29	0.27	8.19	-
Debt Service Coverage Ratio	EBITDA-CAPEX	Debt Service (Int + Principal)	(0.97)	8.37	(111.60)	Due to increase in borrowing during the year.
Return on Equity (%)	Profit for the year	Average Shareholder's Equity	0.08	0.17	50.32	Due to Company has raised equity through bonus share during the year.
Inventory Turnover Ratio	COGS	Average Inventory	✘ 0.82	3.29	(75.04)	Due to Increase in average inventory.
Trade Receivables Turnover Ratio	Net Sales	Average trade receivables	1.11	1.72	(35.20)	As there is increase in Average Trade Receivables
Trade Payable Turnover Ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Avg. Trade Payables	5.76	134.39	(95.72)	As There is Lower Average Trade Payables and increase average inventory.
Net Capital Turnover Ratio	Sales	Working capital (CA-CL)	0.55	0.54	1.51	-
Net Profit Ratio	Net Profit	Sales	0.09	0.08	(16.44)	-
Return on Capital Employed (%)	Earnings before interest and tax	Capital Employed	0.06	0.07	9.23	-
Operating Profit Margin Ration	Operating Profit	Revenue	0.19	0.18	(1.57)	-
Return on Networkth	Net Profit for the year	Shareholder's Equity	0.04	0.04	(12.96)	-
Net Profit Margin	Net Profit	Revenue	0.09	0.07	(28.48)	Higher Profit Compare to

RONI[®]

Plot No. F - 55, Addl. MIDC Area, Ajanta
Road, Jalgaon - 425003, Maharashtra.

Tel No.:+91 96073 12315

Email: ronihouseholds@gmail.com

Web: www.ronihouseholds.com