Telephone No.: +91 96073 12315 Email: info@ronihouseholds.com Website: www.ronihouseholds.com CIN: L82990MH2017PLC300575

GSTIN: 27AAICR5657B1ZA



Date: May 29, 2025

To, **BSE Limited** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001.

Dear Sir/Ma'am,

Sub: Outcome of Board meeting held on today i.e. on May 29, 2025, in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Roni Households Limited (Security ID/Code: RONI/542145)

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on Thursday, May 29, 2025, at the Registered Office of the Company situated at Plot No. F - 55, ADDL. MIDC Area Ajanta Road, Jalgaon- 425003, which was commenced at 04:30 P.M. and concluded at 05:30 P.M., to have apart from other businesses;

- Considered, approved and taken on record the Audited Standalone & Consolidated financial results for the Half year and year ended on March 31, 2025 along with Audit Report (Unmodified Opinion) and Declaration by the Company for the Audit Report with Unmodified Opinion;
- 2. Considered, approved and taken on record the Audited Standalone & Consolidated financial Statement for the financial year ended on March 31, 2025 in accordance with the Companies Act, 2013;
- 3. Considered and approved all other business as per agenda circulated.

Kindly take the same on your record and oblige us.

Thanking you,

Yours faithfully, For, Roni Households Limited

Harish Manohar Sirwani **Chairman and Managing Director** DIN: 07844075

Place: Jalgaon

Telephone No.: +91 96073 12315
Email: info@ronihouseholds.com
Website: www.ronihouseholds.com
CIN: L82990MH2017PLC300575
GSTIN: 27AAICR5657B1ZA



Date: May 29, 2025

To, BSE LimitedPhiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001.

Dear Sir/Ma'am,

Sub: Submission of Audited Standalone and Consolidated Financial Result of the Company for the half year and year ended on March 31, 2025 along with Auditor's Report (Unmodified Opinion) and Declaration for the Auditor's Report with Unmodified Report.

Ref: Roni Households Limited (Security ID/Code: RONI/542145)

In reference to captioned subject and pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the following:

- 1. Audited Standalone & Consolidated Financial Results for the Half year and year ended on March 31, 2025.
- 2. Audited Statement of Standalone & Consolidated Asset & Liabilities for the year ended as at March 31, 2025.
- 3. Standalone & Consolidated Cash Flow Statement for the year ended as at March 31, 2025.
- 4. Audit Report (unmodified opinion) on the Audited Financial Results.
- 5. Declaration by the Company (for audit report with unmodified opinion).

Kindly take the same on your record and oblige us.

Thanking You,

Yours faithfully, For, Roni Households Limited

Harish Manohar Sirwani Chairman and Managing Director DIN: 07844075

Place: Jalgaon

Telephone No.: +91 96073 12315
Email: info@ronihouseholds.com
Website: www.ronihouseholds.com
CIN: L82990MH2017PLC300575
GSTIN: 27AAICR5657B1ZA



Date: May 29, 2025

To, BSE LimitedPhiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001.

Dear Sir/Ma'am,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: Roni Households Limited (Security ID/Code: RONI/542145)

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17 /001 dated May 25, 2016 and circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. D G M S & Co., Chartered Accountant, Jamnagar, have issued an Audit Report with unmodified opinion on the Standalone and Consolidated Audited Financial Results of the Company for the half year and year ended March 31, 2025.

You are requested to take the same on record and oblige us.

Thanking You,

Yours faithfully, For, Roni Households Limited

Harish Manohar Sirwani Chairman and Managing Director DIN: 07844075

Place: Jalgaon



Independent Auditor's Report On Consolidated Financial Result for the Half Year and Year ended March 31, 2025 of the Roni Households Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement)

Regulations, 2015

To,

The Board of Directors Roni Households Limited Plot No. F - 55, Addl. MIDC Area, Ajanta Road, Jalgaon Mh 425003 CIN: - L82990MH2017PLC300575

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Consolidated Financial Results of Roni Households Limited ('the Company') for the half year and year ended March 31, 2025 (the statement) and its wholly owned subsidiary company Roni Agro Limited for the half year and year ended March 31, 2025, including the consolidated statement of assets & liabilities and consolidated statement of cash flows and the Notes thereon ("the Consolidated Financial Results"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant SEBI circulars in this regard ("SEBI Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- II. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year and year ended March 31, 2025.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's responsibilities for the Audit of the consolidated Financial Results 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 ethics requirements that are relevant to 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 Industiral Estate,

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



of the financial results under the provisions of the companies Act, 2013 and the Rules there under, 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.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors is responsible for the preparation of the Statement that gives a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations. 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other if regularities; 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 accuracy and completeness of the accounting records relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 SA wall 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 the Statement.

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

- Identify and assess the risks of material misstatement of the statement, 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 Act, we are also responsible for expressing our opinion through a separate
 report on the complete set of financial statements on whether the company has
 adequate internal financial controls with reference to financial statements 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 the Board of Directors
- Conclude on the appropriateness of the Board of Directors' 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 results 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.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the Accounting and Auditing Standards and matters which are required to be included in the Audit Report under the provisions of the Act and the Rules made there under. We conducted our audit and accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial No.

Head Office:

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

statements are free from material misstatement.

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Other Matter

The consolidated financial results include the results for the Half Year and Year ended March 31, 2025 and March 31, 2024 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the first half year of the respective financial year. Also, the figures upto the end of the half year had only been reviewed and not subjected to audit.

FOR DGMS&CO.

Chartered Accountants

Jyoti J. Kataria

Partner

Membership No. 116861

Firm Regn. No. 0112187W

Date: 29/05/2025

UDIN: 25116861BMHVWP6615

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

CIN: L82990MH2017PLC300575
REGISTERED OFFICE: PLOT NO. F - 55, ADDL. MIDC AREA AJANTA ROAD, JALGAON MH 425003

Statement of Consolidated Audited Financial Result for the half year and year ended as on 31/03/2025

	Particulars		Half Year Ended			ear Ended
		31/03/2025	30/09/2024	31/03/2024	31/03/2025	31/03/2024
	Date of start of reporting period	01/10/2024	01/04/2024	01/10/2023	01/04/2024	01/04/2023
	Date of end of reporting period	31/03/2025	30/09/2024	31/03/2024	31/03/2025	31/03/2024
	Reporting Status	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
	Revenue From Operations					
	(a) Revenue From Operations	956.15	759.23	1,156.02	1715.38	1685.8
	(b) Other Income	5.55	1.61	87.25	7.16	87.2
	Total Income	961.70	760.84	1,243.27	1722.54	1,773.0
	Expenditure					
	(a) Cost of materials consumed	962.54	18.98	(225.22)	981.52	49.4
	(b) Purchases of stock-in-trade	(152.19)	832.63	1,363.27	680.44	1596.8
- 1	(c) Changes in inventories of finished goods, work-in- progress and	(49.18)	(116.41)	(66.77)	(165.59)	(89.0
	stock-in-trade	(43.18)	(110.41)	(00.77)		·
	(d) Employee benefit expense	1.20	1.20	4.70	2.40	5.9
	(e) Finance Costs	12.81	6.99	9.63	19.80	19.0
	(e) Depreciation and amortisation expense	25.47	21.35	32.07	46.82	51.9
	(f) Other Expenses	67.42	8.27	39.55	75.69	50.9
	Total expenses	868.08	773.01	1,157.23	1,641.09	1,685.0
	Profit (loss) Before exceptional & Extraordinary items and Tax	93.62	(12.17)	86.04	81.45	88.0
	·	93.02	(12.17)	80.04	61.45	00.0
	Exceptional items	-	-	-	-	
	Profit (loss) from ordinary activates before Extraordinary Items and	93.62	(12.17)	86.04	81.45	88.0
	Tax		(,			
	Extraordinary items	-	-	-	-	
	Profit (loss) from ordinary activities before tax	93.62	(12.17)	86.04	81.45	88.0
	Tax Expenses - Current Tax	19.81	1.97	10.00	21.78	10.4
	(less):- MAT Credit	-	-	-	-	
	Current Tax Expense Relating to Prior years	(7.05)	-	-	(7.05)	
	Deferred Tax (Assets)/llabtlitles	2.99	(1.02)	8.41	1.97	8.9
	Profit (loss) from ordinary activities	77.87	(13.12)	67.63	64.75	68.6
	Profit/(Loss) From Discountinuing Operation Before Tax	-	-	-	-	
- 1	Tax Expenses of Discontinuing Operations	-	-	-	-	
	Net Profit/(Loss) from Discountinuing Opration After Tax	-	-	-	-	
	Profit(Loss) For Period Before Minority Interest					
]				
	Share Of Profit / Loss Associates		-	-	-	
	Profit/Loss Of Minority Interset	-		-	0.42	
	Net Profit (+)/ Loss (-) For the Period	77.87	(13.12)	67.63	64.33	68.0
	Details of equity share capital					
	Paid-up equity share capital	1,149.31	574.65	574.65	1,149.31	574.6
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.0
	Details Of Debt Securities					
	Paid-up Debt Capital	-	-	-	-	
	Face value of Debt Securities	-	-	-	-	
	Reserve Excluding Revaluation Reserves As Par Balance sheet Of	491.24	988.81	1,001.46	491.24	1,001.4
	previous Year	431.24	300.01	1,001.40	431.24	1,001
	Earnings per share (EPS)					
- 1	Basic earnings per share from countinuing And Discountinuing	0.68	(0.23)	1.18	0.56	1.3
	operations	0.00	(0.23)	1.10	0.50	1
1	Diluted earnings per share from countinuing And Discountinuing	0.68	(0.23)	1.18	0.56	1.1
			(0.23)		0.50	

Figures of half year ended 31st March, 2025 and 31st March, 2024 represent the difference between the audited figures in respect of full finanical years and the published unaudited

6 Earning Per share: Earning Per share is calculated on the weighted average of the share capital received by the compnay.

The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

figures of six months ended 30th september, 2024 and 30th September, 2023 respectively. Statement of Assets and Liabilities and cashflow statement as on 31st March 2025 is enclosed herewith.

For, Roni Households Limited

(Rs. In Lakh)

Harish Sirwani Chairman & Managing Director DIN: 07844075

CIN: L82990MH2017PLC300575

REGISTERED OFFICE: PLOT NO. F - 55, ADDL. MIDC AREA AJANTA ROAD, JALGAON MH 425003 Consolidated Audited statement of Assets and liabilities as on March 31, 2025

	Consolidated Addited Statement of Assets and Habilit		(Rs. In Lakhs)
	Particulars -	As at 31-03-2025 Consolidated Audited	As at 31-03-2024 Consolidated Audited
Α	EQUITY AND LIABILITIES	Addited	Addited
1	Shareholders' funds		
	(a) Share capital	1,149.31	574.65
	(b) Reserves and surplus	491.24	1001.46
	(c) Minority Interest	249.93	249.52
	Sub-total - Shareholders' funds (a+b+c)	1,890.48	1,825.63
2	Share application money pending allotment		
3	Minority Interest*		
4	Non-current liabilities		
	(a) Long-term borrowings	347.54	369.28
	(b) Deferred tax liabilities (net)	8.80	6.93
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total - Non-current liabilities	356.34	376.21
5	Current liabilities		
	(a) Short-term borrowings	128.19	52.43
	(b) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small	610.74	305.28
	enterprises	010.74	303.28
	(c) Other current liabilities	1.27	2.37
	(d) Short-term provisions	26.29	13.29
	Sub-total - Current liabilities	766.49	373.37
	TOTAL - EQUITY AND LIABILITIES	3,013.32	2,575.21
В	ASSETS		
1	Non-current assets		
	(a) Property Plant & Equipments		
	- Tangible Assets	312.67	264.38
	- Intangible Assets		1.00
	- Capital Work in Progress	-	-
	(b) Non-current investments		0.00
	(c) Deferred tax assets (net)		0.00
	(d) Long-term loans and advances	0.61	0.61
	(e) Other non-current assets	-	-
	Sub-total - Non-current assets	313.28	265.99
2	Current assets		
	(a) Current investments	-	
	(b) Inventories	788.28	622.69
	(c) Trade receivables	1714.20	1476.40
	(d) Cash and cash equivalents	116.39	24.84
	(e) Short-term loans and advances	77.14	181.46
	(f) Other current assets	4.03	3.84
	Sub-total - Current assets	2,700.03	2,309.23
	TOTAL - ASSETS	3,013.32	2,575.21

For, Roni Households Limited

Harish Sirwani Chairman & Managing Director DIN: 07844075

CIN: L82990MH2017PLC300575

REGISTERED OFFICE: PLOT NO. F - 55, ADDL. MIDC AREA AJANTA ROAD, JALGAON MH 425003 Consolidated Audited Cash Flow Statement for the year ended March 31, 2025

		As on	As on
		31st March, 2025	31st March, 2024
	Particulars	Consolidated	Consolidated
		Rs. In Lakhs	Rs. In Lakhs
A.	Cash flow from operating activities		
	Profit before Tax	81.45	88.00
	Adjustments for:		
	Depreciation and amortisation	46.82	51.95
	Subsidy Income	(2.42)	-
	Finance Cost	19.80	19.01
	Profit on Sale of Investment	-	
	Operating profit / (loss) before working capital changes	145.66	158.96
	Movements in Working Capital		
	(Increase) / Decrease Inventories	(165.59)	(89.04)
	(Increase) / Decrease Short-term loans and advances	104.32	31.81
	Increase / (Decrease) Trade payables	-	-
	(Increase) / Decrease Trade Payables	305.46	(453.28)
	(Increase) / Decrease Trade Receivables	(237.80)	(300.70)
	Increase / (Decrease) Short Term Provisions	12.99	7.39
	Increase / (Decrease) Other current Assets	(0.19)	1.28
	Increase / (Decrease) Other current liabilities	(1.10)	(0.05)
	Net Cash Generated/(Used in) Operations	18.10	(802.59)
	Income tax Paid	(21.78)	(10.00)
	Income Tax Excess paid/adjustment	7.05	0.00
	Net cash flow from / (used in) operating activities (A)	149.03	(653.63)
В.	Cash flow from Investing activities		
	Interest received		-
	(Purchase)/Sale of Fixed Assets	(94.12)	0.00
	Subsidy Received	2.42	
	Change in Non-Current Investment	0.00	0.00
	Change in Long Term Loan and Advances	-	6.07
	Minority Interest		
	Net cash flow from / (used in) investing activities (B)	(91.70)	6.07
c.	Cash flow from financing activities		
	Proceeds From Issue of shares capital	1	470.68
	Finance cost	(19.80)	(19.01)
	(Increase) / Decrease Long Term Borrowing	(21.74)	248.13
	(Increase) / Decrease Short Term Borrowing	75.77	(67.67)
	Net cash flow from / (used in) financing activities (C)	34.23	632.13
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	91.55	(15.43)
	Cash and cash equivalents at the beginning of the year	24.84	40.27
	Cash and cash equivalents at the end of the year *	116.39	24.84
	* Comprises:		
	(a) Cash on hand	116.16	24.73
	(b) Balances with banks	1	
	(i) In current accounts	1	0.12
	(ii) In deposit accounts	0.22	-
	Total	116.39	24.84

For, Roni Households Limited

Harish Sirwani Chairman & Managing Director DIN: 07844075

CIN: L82990MH2017PLC300575

Registered Office: PLOT NO. F - 55, ADDL. MIDC AREA AJANTA ROAD, JALGAON MH 425003 IN.

Reporting of Segment wise Revenue, Results and Capital Employed along financial results for the half year and Year ended on March 31, 2025

(₹ In Lakh except per share data)

Darticulare		Half year ended			Year to date Figures	Year to date Figures
	Particulars	31/03/2025	30/09/2024	31/03/2024	31/03/2025	31/03/2024
Α	Date of start of reporting period	01/10/2024	01/04/2024	01/10/2023	01/04/2024	01/04/2023
В	Date of end of reporting period	31/03/2025	30/09/2024	31/03/2024	31/03/2025	31/03/2024
С	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Standalone
1	Segment Revenue (net sale/income from each segment should be disclosed under this head)					
(a)	Segment - Trading in Agricultural Products	532.31	404.95	683.99	937.26	917.5
(b)	Segment - Manufacturing of Plastic Products	423.84	354.28	472.02	778.12	768.2
	Total	956.15	759.23	1,156.01	1,715.38	1,685.80
	Less: Inter Segment Revenue	-	-	-	-	
	Net sales/Income From Operations	956.15	759.23	1,156.01	1,715.38	1,685.80
2	Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#					
(a)	Segment - Trading in Agricultural Products	(0.97)	2.00	(1.65)	1.03	1.2
(b)	Segment - Manufacturing of Plastic Products	107.40	(7.18)	96.03	100.22	105.7
	Total	106.43	(5.18)	94.38	101.25	107.0
	Less:	12.81	6.99	83.25	19.80	19.0
	Finance Cost	12.81	6.99	9.63	19.80	19.0
	Other Un-allocable Expenditure net off	-	-	84.98	-	87.2
	Un-allocable income	-	-	(11.36)	-	(87.2)
	Total Profit Before Tax	93.62	(12,17)	11.13	81.45	87.99
3	Capital Employed (Segment assets - Segment Liabilities)					
3(1)	Segment Assets					
(a)	Segment - Trading in Agricultural Products	1,188.22	913.51	665.65	1,188.22	665.6
(b)	Segment - Manufacturing of Plastic Products	1,623.92	1,625.96	1,742.68	1,623.92	1,742.6
	Total	2,812.14	2,539.47	2,408.33	2,812.14	2,408.3
3(2)	Segment Liabilities					
(a)	Segment - Trading in Agricultural Products	675.47	298.38	153.75	675.47	153.7
(b)	Segment - Manufacturing of Plastic Products	203.13	294.12	318.72	203.13	318.7
	Total	878.60	592.50	472.47	878.60	472.4

For, Roni Households Limited

Date :- 29/05/2025 Place:- Jalgaon Harish Sirwani Managing Director DIN: 07844075



Independent Auditor's Report On Standalone Financial Result for the Half Year and Year ended March 31, 2025 of the Roni Households Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

To,

The Board of Directors Roni Households Limited Plot No. F - 55, Addl. MIDC Area, Ajanta Road, Jalgaon Mh 425003 CIN: - L82990MH2017PLC300575

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Results of **Roni Households Limited** ('the Company') for the Half Year and year ended March 31, 2025 (the statement), including the Notes thereon ("the Standalone Financial Results"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant SEBI circulars in this regard ("SEBI Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- II. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year and year ended March 31, 2025.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the companies Act, 2013 (the Act). Our responsibilities under those Standards arc further described in the Auditor's responsibilities for the Audit of the standalone Financial Results 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 ethics requirements that are relevant to our audit of the financial results under the provisions of the companies Act, 2013 and the Rules there under, 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.

Head Office:

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



Management's Responsibilities for the Standalone Financials Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation of the Statement that gives a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in alliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations. 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other if regularities; 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 accuracy and completeness of the accounting records relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.

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

Identify and assess the risks of material misstatement of the statement, whether the
to fraud or error, design and perform audit procedures responsive to those risks.

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- 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements 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 the Board of Directors
- Conclude on the appropriateness of the Board of Directors' 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 results 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.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the Accounting and Auditing Standards and matters which are required to be included in the Audit Report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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Other Matter

The standalone financial results include the results for the Half Year and Year ended March 31, 2024 and March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the first half year of the respective financial year. Also, the figures upto the end of the half year had only been reviewed and not subjected to audit.

FOR DGMS&CQ

Chartered Accept

Iyoti J. Kataria

Partner

7. (). Kallar

Membership No. 116861 Firm Regn. No. 0112187W

Date: 29-05-2025

UDIN: 25116861BMHVW04272

Head Office:

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CIN: 182990MH2017PLC300575

Registered Office: PLOT NO. F - 55, ADDL. MIDC AREA AJANTA ROAD, JALGAON MH 425003

Statement of Standalone Audited Financial Result for the half year and year ended 31/03/2025

	(Rs. In Lak					
	Particulars Half Year Ended			For The Year Ended		
	i di ciculai 3	31/3/2025	30/09/2024	31/03/2024	31/03/2025	31/03/2024
Α	Date of start of reporting period	01/10/2024	01/04/2024	01/10/2023	01/04/2024	01/04/2023
В	Date of end of reporting period	31/03/2025	30/09/2024	31/03/2024	31/03/2025	31/03/2024
С	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
1	Revenue From Operations					
	(a) Revenue From Operations	423.84	354.28	472.02	778.12	768.2
	(b) Other Income	5.55	1.61	87.25	7.16	87.2
	Total Income	429.39	355.89	559.27	785.28	855.5
	Expenditure					
	(a) Cost of materials consumed	38.93	18.98	(225.22)	57.91	49.4
	(b) Purchases of stock-in-trade	249.98	430.46	701.14	680.44	701.1
	(c) Changes in inventories of finished goods, work-in- progress and	(20.53)	(125.72)	(61.35)	(100.24)	(00.00
	stock-in-trade	(30.52)	(135.72)	(61.25)	(166.24)	(80.63
	(d) Employee benefit expense	1.20	1.20	1.20	2.40	2.4
	(e) Finance Costs	12.79	6.99	9.47	19.78	18.8
	(e) Depreciation and amortisation expense	25.47	21.35	32.07	46.82	51.9
	(f) Other Expenses	56.93	6.80	15.30	63.73	25.4
		-				
	Total expenses	354.79	350.06	472.71	704.85	768.6
	Profit (loss) Before exceptional & Extraordinary items and Tax	74.60	5.83	86.56	80.44	86.9
	Exceptional items			-		
	Profit (loss) from ordinary activates before Extraordinary Items and					
	Tax	74.60	5.83	86.56	80.44	86.9
	Extraordinary items	-	-	-	-	
	Profit (loss) from ordinary activities before tax	74.60	5.83	86.56	80.44	86.9
	Tax Expenses - Current Tax	20.05	1.47	10.12	21.52	10.2
	(less):- MAT Credit				-	
	Current Tax Expense Relating to Prior years	(6.95)	_	-	(6.95)	
	Deferred Tax (Assets)/Liabilities	(1.75)	(1.02)	18.00	(2.77)	18.5
	Profit (loss) from ordinary activities	63.26	5.38	58.45	68.65	58.2
	Profit/(Loss) From Discountinuing Operation Before Tax	-	-	-		
	Tax Expenses of Discontinuing Operations	_		-		
	Net Profit/(Loss) from Discountinuing Opration After Tax	-		-		
	Profit(Loss) For Period Before Minority Interest	-	-			
	Share Of Profit / Loss Associates					
	Profit/Loss Of Minority Interset	-	-		-	
	Net Profit (+)/ Loss (-) For the Period	63.26	5.38	58.45	68.65	58.2
		63.26	5.38	58.45	68.65	58.2
	Details of equity share capital	1 140 21	F74.CF	F74.CF	1 1 40 21	574.6
	Paid-up equity share capital	1,149.31 10.00	574.65 10.00	574.65	1,149.31 10.00	574.6 10.0
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.0
	Details Of Debt Securities				1	
	Paid-up Debt Capital	-	-	-	-	
	Face value of Debt Securities Reserve Excluding Revaluation Reserves As Per Balance sheet Of		-	-	-	
	previous Year	479.43	990.81	985.44	479.43	985.4
	Earnings per share (EPS)					
	Basic earnings per share from countinuing And Discountinuing					
	operations	0.55	0.09	1.02	0.60	1.0
	Diluted earnings per share from countinuing And Discountinuing					
	operations	0.55	0.09	1.02	0.60	1.0
Note						

- The above said finantical results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 29th May 2025
- The Statutory Auditors have carried out the statutory audit of the above financial results of the company and have expressed an unmodified opnion on these results. The above Audited financial results have been prepared in accordance with Compnies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Secation 129 to 133 o Companies Act, 2013, read with relevant rules.
- The Company has only reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting" is not applicable.
- 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 alloted on 24th march 2025
- Earning Per share : Earning Per share is calculated on the weighted average of the share capital received by the compnay.
- Figures of half year ended 31st March, 2025 and 31st March, 2024 represent the difference between the audited figures in respect of full finanical years and the published unaudited figures of six months ended 30th september, 2024 and 30th September, 2023 respectively.
- Statement of Assets and Liabilities and cashflow statement as on 31st March 2025 is enclosed herewith.
- The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For Roni Households Limited

Chairman & Managing Director DIN: 07844075

CIN: L82990MH2017PLC300575

Registered Office: PLOT NO. F - 55, ADDL. MIDC AREA AJANTA ROAD, JALGAON MH 425003 Standalone Audited statement of Assets and liabilities as on March 31 2025

(Rs. In Lakhs)

		(RS. IN LAKRS)				
		As at	As at			
	Particulars	31-03-2025	31-03-2024			
		Audited	Audited			
Α	EQUITY AND LIABILITIES					
1	Shareholders' funds					
	(a) Share capital	1,149.31	574.65			
	(b) Reserves and surplus	479.43	985.44			
	(c) Money received against share warrants	-	-			
	Sub-total - Shareholders' funds (a+b+c)	1,628.73	1,560.09			
2	Share application money pending allotment	-	-			
3	Minority Interest*	-	-			
4	Non-current liabilities					
	(a) Long-term borrowings	347.54	369.28			
	(b) Deferred tax liabilities (net)	8.80	11.58			
	(c) Other long-term liabilities	-	-			
	(d) Long-term provisions	-				
		356.34	380.86			
5	Sub-total - Non-current liabilities Current liabilities	330.34	380.86			
-		122.00	47.02			
	(a) Short-term borrowings	123.68	47.92			
	(b) Trade payables	-	-			
	Total outstanding dues of micro enterprises and small enterprises	-	-			
	Total outstanding dues of creditors other than micro enterprises and small	52.93	255.52			
	enterprises					
	(c) Other current liabilities	1.27	2.37			
	(d) Short-term provisions	25.25	12.92			
	Sub-total - Current liabilities	203.13	318.72			
	TOTAL - EQUITY AND LIABILITIES	2,188.20	2,259.67			
В	ASSETS					
1	Non-current assets					
	(a) Property Plant & Equipments					
	- Tangible Assets	312.67	264.38			
	- Intangible Assets	-	1.00			
	- Capital Work in Progress	-	-			
	(b) Non-current investments	251.00	251.00			
	(c) Deferred tax assets (net)	-	-			
	(d) Long-term loans and advances	0.61	0.61			
	(e) Other non-current assets	-	-			
	Sub-total - Non-current assets	564.28	516.99			
2	Current assets					
	(a) Current investments		-			
	(b) Inventories	780.53	614.29			
	(c) Trade receivables	538.29	844.25			
	(d) Cash and cash equivalents	114.43	23.61			
	(e) Short-term loans and advances	189.21	260.53			
	(f) Other current assets	1.47	-			
	Sub-total - Current assets	1,623.92	1,742.68			
		•	•			
	TOTAL - ASSETS	2,188.20	2,259.67			

For, Roni Households Limited

Harish Sirwani Chairman & Managing Director DIN: 07844075

CIN: L82990MH2017PLC300575

Registered Office: PLOT NO. F - 55, ADDL. MIDC AREA AJANTA ROAD, JALGAON MH 425003 Standalone Audited Cash Flow Statement for the year end 31 st march 2025

	Particulars	As on 31st March 2025	As on 31st March, 2024
	raiticulais	Rs. In Lakhs	Rs. In Lakhs
A.	Cash flow from operating activities	NSI III Zukiis	North Editio
	Profit before Tax	80.44	86.91
	Adjustments for:		
	Depreciation and amortisation	46.82	51.95
	Subsidy Income	(2.42)	(85.73)
	Finance Cost	19.78	18.85
	Profit on Sale of Investment		
	Operating profit / (loss) before working capital changes	144.62	71.99
	Movements in Working Capital		
	(Increase) / Decrease Inventories	(166.24)	(80.64)
	(Increase) / Decrease Short-term loans and advances	71.32	208.23
	Increase / (Decrease) Trade payables	(202.59)	85.45
	(Increase) / Decrease Trade Receivables	305.96	(508.66)
	(Increase) / Decrease Other Non Current Assets	303.90	(508.00)
	Increase / (Decrease) Short Term Provisions	12.33	(0.99)
	Increase / (Decrease) Other current Assets	(1.47)	(0.99)
	Increase / (Decrease) Other current liabilities	(1.47)	(0.05)
		18.23	(296.67)
	Net Cash Generated/(Used in) Operations	18.25	(290.07)
	Provision for tax	(21.52)	_
	Previous Year Income Tax Adjustment	6.95	_
	Net cash flow from / (used in) operating activities (A)	148.29	(224.68)
	Net tash now nomy (asea my operating activities (A)	140.23	(224.00)
В.	Cash flow from Investing activities		
	Interest received	-	-
	(Purchase)/Sale of Fixed Assets	(94.12)	_
	Subsidy Received	2.42	85.73
	Change in Non-Current Investment	_	(250.00)
	Change in Long Term Loan and Advances	_	6.07
	and results are results and results are results and results are results and results and results and results and results and re		0.07
	Net cash flow from / (used in) investing activities (B)	(91.70)	(158.20)
C.	Cash flow from financing activities		
C.	Proceeds From Issue of shares capital		222.88
	Finance cost	(19.78)	(18.85)
	(Increase) / Decrease Long Term Borrowing	(21.74)	248.13
		, ,	
	(Increase) / Decrease Short Term Borrowing	75.76	(72.18)
	Net cash flow from / (used in) financing activities (C)	34.24	379.98
	Not increase / (decrease) in Cook and each ampirelents (A.B.C)	00.83	(2.01)
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	90.82	(2.91)
	Cash and cash equivalents at the beginning of the year	23.61	26.52
	Cash and cash equivalents at the end of the year *	114.43	23.61
	* Comprises:		
	(a) Cash on hand	114.32	23.50
	(b) Balances with banks	114.52	23.30
	(i) In current accounts	0.12	0.12
	(ii) In deposit accounts	0.12	-
	Total	114.43	23.61
	TULAT	114.45	23.01

For, Roni Households Limited

Harish Sirwani Chairman & Managing Director DIN: 07844075