

# RONI HOUSEHOLDS LIMITED

(Formerly Known as Roni Households Private Limited)

Telephone No.: +91 9766550033

Email: info@ronihouseholds.com

Website: www.ronihouseholds.com

CIN: L25207MH2017PLC300575

GSTIN: 27AAICR5657B1ZA

# RONI®

Date: 30<sup>th</sup> June, 2021

To,

**BSE Limited,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai,  
Maharashtra - 400 001.

**Sub: Outcome of Board Meeting dated 30<sup>th</sup> June, 2021**

Dear Sir/Madam,

Please note that the Board of Directors of the Company at their meeting held on 30<sup>th</sup> June, 2021, has *inter-alia* approved the following:

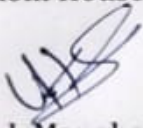
1. The Audited Financial Results of the Company for the half year & Financial Year ended on 31<sup>st</sup> March, 2021 along with the Auditor's report, issued by the Statutory Auditors of the Company in accordance with provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Not recommended any Dividend for the financial year 2020-21

The Board Meeting commenced at 04:00 p.m. and was concluded at 5.00 p.m.

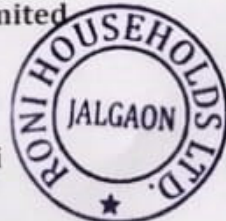
Request you to kindly take the above on record.

Thanking You,

Yours faithfully,  
For Roni Households Limited



Harish Manohar Sirwani  
Managing Director  
DIN: 07844075



Encl: As above

# RONI HOUSEHOLDS LIMITED

(Formerly Known as Roni Households Private Limited)

Telephone No.: +91 9766550033

Email: info@ronihouseholds.com

Website: www.ronihouseholds.com

CIN: L25207MH2017PLC300575

GSTIN: 27AAICR5657B1ZA

# RONI

Date: 30<sup>th</sup> June, 2021

To,

**BSE Limited,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai,  
Maharashtra - 400 001.

**Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements), 2015**

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements), 2015, we hereby declare and confirm that the M/s. Raju & Prasad, Statutory Auditor of the Company has given Audit Report with unmodified opinion on the Audited Financial Results of the Company for the half year & Financial Year ended on 31<sup>st</sup> March, 2021.

Kindly take the above on your records and acknowledge the receipt of the same,

Thanking You,

Yours faithfully,

For Roni Households Limited



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





## Auditors' Certificate on Corporate Governance

To the Members of

### Roni Households Limited (Formerly known as Roni Households Private Limited)

1. This certificate is issued in accordance with our engagement letter dated September 15, 2020.
2. This certificate contains details of compliance of conditions of corporate governance by **Roni Households Limited (Formerly known as Roni Households Private Limited)** ('the Company') for the year ended 31st March 2021 as stipulated in Regulations 17-27, clause (b) to (i) of Regulation 46 (2) and paragraphs C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') and pursuant to the Listing Agreement of the Company with Stock exchanges.

#### Management's Responsibility for compliance with the conditions of Listing Regulations:

3. The compliance of conditions of corporate governance is the responsibility of the management. This responsibility includes the designing, implementing and maintaining operating effectiveness of internal control to ensure compliance with the conditions of corporate governance as stipulated in the Listing Regulations.

#### Auditor's Responsibility

4. Pursuant to the requirements of the Listing Regulations, our responsibility is to express a reasonable assurance in the form of an opinion as to whether the Company has complied with the conditions of corporate governance as stated in paragraph 2 above. Our responsibility is limited to examining the procedures and implementation thereof, adopted by the Company for ensuring the compliance with the conditions of corporate governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.
5. We have examined the relevant records of the Company in accordance with the applicable Generally Accepted Auditing Standards in India, the Guidance Note on Certification of Corporate Governance issued by the Institute of Chartered Accountants of India ('ICAI'), and Guidance Note on Reports or Certificates for Special Purposes issued by the ICAI which requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

#### Opinion

7. Based on the procedures performed by us and to the best of our information and according to explanations given to us, in our opinion, we certify that the Company has complied, in all material





# Raju and Prasad

Chartered Accountants

respects, with the conditions of Corporate Governance as stipulated in the above-mentioned Listing Regulations.

We state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

#### Restriction on Use

8. The certificate is addressed to and provided to the Members of the Company solely for the purpose to enable the Company to comply with requirement of aforesaid Regulations and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For Raju & Prasad, Chartered Accountants,

FRN: 003475S

(CA.Roshni Advani-Partner)  
Partner Membership No. 116727

Place: Jalgaon

Date: June 30, 2021

UDIN: 21116727AAAAABE5065





# Raju and Prasad

Chartered Accountants

## Independent Auditors' Report

To the Members of

**Roni Households Limited (Formerly known as Roni Households Private Limited)**

### Report on the Audit of Financial Statements

#### Opinion

We have audited the accompanying financial statements of **Roni Households Limited (Formerly known as Roni Households Private Limited)** ("the Company"), which comprises of Balance Sheet as at March 31, 2021, the Statement of Profit and and the Statement of Cash Flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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 Indian Accounting Standards prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2021, its profits its cash flows for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made 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 audit opinion on the financial statements.



7, Krunal Apartment, Ganpati Nagar, Jalgaon - 425001

Email: [advani.roshni@gmail.com](mailto:advani.roshni@gmail.com) | Mob: 9967738900

HEAD OFFICE: Hyderabad BRANCHES : New Delhi | Mumbai | Bengaluru | Jalgaon | Tirupati



# Raju and Prasad

Chartered Accountants

## Information Other than the Financial Statements and Auditor's report thereon

The Company's Board of Directors is responsible for the preparation of other information. The Other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to the Board report, Business responsibility Report, Corporate Governance report and Shareholder's information, but does not include the financial statement and our auditor's report thereon.

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 and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we required to report that fact. We have nothing to report in this regard.

## Responsibilities of Management and those charged with Governance 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 financial statements that give a true and fair view of the financial position, financial performance (including other comprehensive income), changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

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 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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.

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



7, Krupal Apartment, Ganpati Nagar, Jalgaon - 425001

Email: [advani.roshni@gmail.com](mailto:advani.roshni@gmail.com) | Mob: 9967738900

HEAD OFFICE: Hyderabad BRANCHES : New Delhi | Mumbai | Bengaluru | Jalgaon | Tirupati



# Raju and Prasad

Chartered Accountants

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 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 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial control 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 the 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 entity'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 entity to cease to continue as a going concern.



7, Krunal Apartment, Ganpati Nagar, Jalgaon - 425001

Email: advani.roshni@gmail.com | Mob: 9967738900

HEAD OFFICE: Hyderabad BRANCHES : New Delhi | Mumbai | Bengaluru | Jalgaon | Tirupati



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

Materiality is the magnitude of misstatements in the 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 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. Pursuant to the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the Annexure "A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, 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 purposes of our audit.
  - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books and records.
  - (c) The Balance sheet, the Statement of Profit & Loss the Cash Flow Statement dealt with by this Report are in agreement with the books of account.







# Raju and Prasad

Chartered Accountants

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Account) Rules, 2014.

(e) On the basis of the written representation received from the directors as on March 31, 2020 taken on records by the Board of Directors, none of the directors are disqualified as on March 31, 2021 from being appointed as a Directors 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 the operating effectiveness of such controls, refer to our separate Report in Annexure "B".

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Sec 197(16) of the Act, as amended:

(i) With respect to the matters to be included in the Auditor's report in accordance with the rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. There were no pending litigations which would impact the financial position of the Company
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There are no amounts which are required to be transferred to the Investor Education and Protection Fund by the Company.

**For Raju & Prasad, Chartered Accountants,**

FRN: 003475S

*Roshni Advani*

(CA.Roshni Advani-Partner)  
Partner Membership No. 116727



Place: Jalgaon

Date: June 30, 2021

UDIN: 21116727AAAABE5065

7, Krunal Apartment, Ganpati Nagar, Jalgaon - 425001

Email: [advani.roshni@gmail.com](mailto:advani.roshni@gmail.com) | Mob: 9967738900

HEAD OFFICE: Hyderabad BRANCHES : New Delhi | Mumbai | Bengaluru | Jalgaon | Tirupati



# Raju and Prasad

Chartered Accountants

## Annexure A to the Independent Auditor's Report

### ANNEXURE "A" REFERRED TO IN "REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS" SECTION OF OUR REPORT TO THE MEMBERS OF THE Roni Households Limited (Formerly known as Roni Households Private Limited) OF EVEN DATE:

- i. a. The Company has maintained proper records, showing full including quantitative details and situation of fixed assets.
- b. As explained to us the Company has a phased program for physical verification of the fixed assets for all locations. In our opinion, the frequency of verification is reasonable, considering the size of the Company and nature of its fixed assets. Pursuant to the program of the physical verification of fixed assets, physical verification of the assets has been carried out during the year and no material discrepancies were noticed on such verification.
- c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
- ii. The inventories have been physically verified by the management at reasonable intervals during the year, except for goods in transit and those lying with third parties. The procedures of physical verification of the inventories followed by the management are reasonable and adequate in relation to the size of the Company and nature of its business. As per the information and explanations given to us, no material discrepancies were noticed on physical verification of inventories as compared to book records.
- iii. According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured, to companies, firms, limited liability partnerships or other parties covered in the register maintained under section 189 of the Act. Accordingly, the provisions of clause 3(iii) of the Order are not applicable to the Company.
- iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, to the extent applicable with respect to the loans and investments made.
- v. No deposits have been accepted by the Company within the meaning of directives issued by RBI (Reserve Bank of India) and Section 73 to 76 or any other relevant provisions of the Act and rules framed thereunder.
- vi. In our opinion and according to the information and explanations given to us, sub-section (1) of Section 148 of the Act is not applicable to the company. Hence, the provisions of the clause 3(vi) of the Order are not applicable to the Company.
- vii. a) According to the information and explanations given to us, and the records of the Company, the company has been regular in depositing undisputed statutory dues including Income tax and other statutory dues with the appropriate authorities. Based on our audit procedures and



7, Krunal Apartment, Ganapati Nagar, Bangalore - 560042  
Email: advani.roshni@gmail.com | Phone: 9967738400

HEAD OFFICE: Hyderabad BRANCHES : New Delhi | Mumbai | Bengaluru | Jalgaon | Tirupati



# Raju and Prasad

Chartered Accountants

according to the information and explanations given to us, no undisputed amounts payable in respect of Income Tax, Wealth Tax, Sales Tax, Service Tax, Customs duty, Excise duty, Value added tax, GST and cess were in arrears as at 31st March 2021 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 income tax, goods and service tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess which have been not deposited on account of any dispute.

viii. Based on our audit procedures and on the basis of information and explanations given to us, we are of the opinion that the Company has not defaulted in the repayment of dues to banks and government. The Company did not have any outstanding dues to debenture holders during the year.

ix. In our opinion and according to the information and explanations given to us, the term loans have been applied for the purpose for which they were raised. The Company has not raised any money by way of initial public offer or further public offer (including debt instrument) during the year.

x. 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 or on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of such case by the management.

xi. According to the information and explanations given to us and based on our examination of the books and records of the Company, the Company has been paid / provided for the managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.

xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the Order are not applicable to the Company.

xiii. According to the information and explanations given to us and based on our examination of the records of the Company, all the transactions with related parties are in compliance with section 177 and 188 of the Act and all the details have been disclosed in the financial statements as required by the applicable Accounting Standard

xiv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year or in the recent past. Therefore, the provisions of clause 3(xiv) of the Order are not applicable to the Company.

xv. According to the information and explanations given to us, the Company has not entered into any non-cash transactions prescribed under Section 192 of the Act with directors or persons connected with them during the year.

xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For Raju & Prasad, Chartered Accountants,  
FRN : 0034755

*Roshni Advani*

(CA Roshni Advani-Partner)  
Partner Membership No. 116727  
UDIN: 21116727AAAAABES065



Place: Jalgaon  
Date: June 30, 2021

7, Krunal Apartment, Ganpati Nagar, Jalgaon - 425001  
Email: [advani.roshni@gmail.com](mailto:advani.roshni@gmail.com) | Mob: 9967738900

HEAD OFFICE: Hyderabad BRANCHES : New Delhi | Mumbai | Bengaluru | Jalgaon | Tirupati



# Raju and Prasad

Chartered Accountants

## Annexure B to the Independent Auditor's Report

**ANNEXURE "B" REFERRED TO IN "REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS" SECTION OF OUR REPORT TO THE MEMBERS OF Roni Households Limited (Formerly known as Roni Households Private Limited) OF EVEN DATE:**

**Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Act**

We have audited the internal financial controls over financial reporting of the **Roni Households Limited (Formerly known as Roni Households Private Limited)** ("the Company") as of March 31, 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

### Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company 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 component of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (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 Act.

### 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 on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing deemed to be prescribed under section 143(10) of the Act 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



7, Krunal Apartment, Ganapati Nagar, Jalgaon  
Email: advani.roshni@gmail.com | Mob: 9909909909

HEAD OFFICE: Hyderabad BRANCHES : New Delhi | Mumbai | Bengaluru | Jalgaon | Tirupati



# Raju and Prasad

Chartered Accountants

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 (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) 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 entity are being made only in accordance with authorisations of management; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the entity'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.

## Opinion

In our opinion and 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 March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential Component of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Raju & Prasad, Chartered Accountants,

FRN: 003475S

*Roshni Advani*

(CA.Roshni Advani-Partner)

Partner Membership No. 116727

UDIN: 21116727AAAABE5065



Place: Jalgaon

Date: June 30, 2021

7, Krunal Apartment, Ganpati Nagar, Jalgaon - 425001

Email: [advani.roshni@gmail.com](mailto:advani.roshni@gmail.com) | Mob: 9967738900

HEAD OFFICE: Hyderabad BRANCHES : New Delhi | Mumbai | Bengaluru | Jalgaon | Tirupati

Statement of audited Financial Result for the Year ended on 31st March 2021

Sr No	Particulars	Year Ended	6 Month Ended	6 month Ended	Year Ended	6 Month Ended
		31.03.2021	Ended 31.03.2021	30.09.2020	31.03.2020	Ended 31.03.2020
		Audited	Audited	Unaudited	Audited	Audited
1	<b>Revenue from Operations</b>					
a)	Revenue from operations(Net of Taxes)	106924034	89780935	17143099	85120357	55709347
b)	Other Income	900	900	-	-	-
	<b>Total Revenue from Operations(Net)</b>	<b>106924934</b>	<b>89781835</b>	<b>17143099</b>	<b>85120357</b>	<b>55709347</b>
2	<b>Expenses</b>					
a)	Cost of Material Consumed	8861676	2048391	6813285	64259738	42054970
b)	Cost of Goods Traded-Agriculture	71707773	71707773	-	-	-
c)	Changes in Inventories of Finished Goods, Work in Progress and stock in trade	-	0	-	-	-
d)	Employee Benefits Expenses	2679236	2210236	469000	1308180	838680
e)	Finance Cost	4990008	2318526	2671482	4938966	2369215
f)	Depreciation and Amortisation Expenses	11143627	8083239	3060388	6120775	4821224
g)	Other Expenses	3970594	2189820	1780774	4670221	2945043
h)	Provision for doubtful debts	785244	785244	-	-	-
	<b>Total Expenses</b>	<b>104138158</b>	<b>89343229</b>	<b>14794929</b>	<b>81297880</b>	<b>53029132</b>
3	<b>Profit/(Loss) before Exceptional, Extraordinary items &amp; Tax</b>	<b>2,786,776</b>	<b>438606</b>	<b>2,348,170</b>	<b>3,822,477</b>	<b>2,680,215</b>
4	<b>Exceptional items</b>	-	-	-	-	-
5	<b>Profit/(Loss) before Extraordinary items &amp; Tax</b>	<b>2,786,776</b>	<b>438,606</b>	<b>2,348,170</b>	<b>3,822,477</b>	<b>2,680,215</b>
6	<b>Extraordinary Items</b>	-	-	-	-	-
7	<b>Profit before Tax</b>	<b>2,786,776</b>	<b>438606</b>	<b>2,348,170</b>	<b>3,822,477</b>	<b>2,680,215</b>
8	<b>Tax expense</b>					
	Current Tax	650000	215590	434,410	650,000	444,670
	For earlier years	-	-	-	(100,770)	(100,770)
	Deferred Tax	494751	894068	(399,317)	(798,633)	(468,499)
	Excess Provision of Income Tax	6010	6010	-	-	-
	<b>Total Tax Expense</b>	<b>1,144,761</b>	<b>1,109,668</b>	<b>36,093</b>	<b>(148,633)</b>	<b>(568,699)</b>
9	<b>Profit/(Loss) for the period from Continuing Operation</b>	<b>1,642,015</b>	<b>328,938</b>	<b>2,012,077</b>	<b>3,673,844</b>	<b>2,111,516</b>
10	<b>Profit/(Loss) for the period from Discontinuing Operation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Profit/(Loss) for the period</b>	<b>1,636,015</b>	<b>-677,062</b>	<b>2,313,077</b>	<b>4,071,880</b>	<b>2,804,814</b>
12	<b>Details of Equity Share Capital</b>					
	Paid up equity share capital (Face value of Rs. 10/- each)	4335946	4335946	4335946	4335946	4335946
	Reserve excluding Revaluation Reserves as per balance of previous accounting year	-	-	-	-	-
	Earnings Per Equity Share (before extraordinary items) (of rs 10 each)(not annualised)(before and after extraordinary items)					
a)	Basic	0.38	-0.16	0.53	0.94	0.65
b)	Diluted	0.38	-0.16	0.53	0.94	0.65
	See accompanying notes to Financial Results					

Ratios

Debt service coverage ratio	0.61	0.42	0.73	1.02	0.83
Interest service coverage ratio	1.56	1.19	1.88	1.77	2.13



*Handwritten signature*



Segment wise result of audited Financial Result for the Year ended on 31st March 2021

Sr No	Particulars	Year Ended	6 Month Ended	6 month Ended	Year Ended	6 Month Ended
		31.03.2021	Ended 31.03.2021	30.09.2020	31.03.2020	Ended 31.03.2020
		Audited	Audited	Unaudited	Audited	Audited
1	<b>Segment Revenue</b> (net sale/ income from each segment should be disclosed)	72417464	72417464		85120357	55709347
a)	Trading in Agricultural Products	34506570	17363471	17143099		
b)	Manufacturing of Plastic Products				85120357	55709347
	<b>Total Segment Revenue</b>	<b>106924034</b>	<b>89780935</b>	<b>17143099</b>	<b>85120357</b>	<b>55709347</b>
2	<b>Segment Result</b> Profit(+)/ Loss(-) before tax and interest from each segment	709,691	709,691		8761443	5049430
a)	Trading in Agricultural Products	7,067,093	2,047,441	5019652		
b)	Manufacturing of Plastic Products				8,761,443	5,049,430
	<b>Total Profit Before Tax</b>	<b>7776784</b>	<b>2,757,132</b>	<b>5,019,652</b>	<b>8,761,443</b>	<b>5,049,430</b>
		4990008	2318526	2671482	4938966	2369215
(i)	Finance cost				3,822,477	2,680,215
	<b>Profit before Tax</b>	<b>2786776</b>	<b>438,606</b>	<b>2,348,170</b>	<b>3,822,477</b>	<b>2,680,215</b>
3	<b>Segment Assets-Segment Liabilities</b>					
3	<b>Segment Assets</b>	41667904	41667904		150824979	179831436
a)	Trading in Agricultural Products	134742611	-20818279	155560890		
b)	Manufacturing of Plastic Products				150824979	179831436
	<b>Total Segment Assets</b>	<b>176410515</b>	<b>20,849,625</b>	<b>155,560,890</b>	<b>150824979</b>	<b>179831436</b>
4	<b>Segment Liabilities</b>					
a)	Trading in Agricultural Products	21789989	21789989		150824979	179831436
b)	Manufacturing of Plastic Products	154620526	-940364	155560890		
	<b>Total Segment Assets</b>	<b>176410515</b>	<b>20,849,625</b>	<b>155,560,890</b>	<b>150824979</b>	<b>179831436</b>

HS




RAJU & PRASAD  
Flat No. 10  
Krunal Appis  
Genapali Nagar,  
Jalgaon-425 001.  
CHARTERED ACCOUNTANTS

Audited Balance Sheet as on 31st March, 2021

Sr No	Particulars	As at 31.03.2021 Audited	As at 30.09.2020 Unaudited	As at 31.03.2020 Audited
<b>A EQUITY AND LIABILITIES</b>				
<b>1 Shareholder's Fund</b>				
a)	Share Capital	43359460	43359460	43359460
b)	Reserve & Surplus	35799539	36476601	34163524
	Money received againsts share warrant			
	<b>Sub-Total Shareholder's Fund</b>	<b>79,158,999</b>	<b>79,836,061</b>	<b>77,522,984</b>
<b>2 Share Application money pending allotment</b>				
<b>3 Non Current Liabilites</b>				
a)	Long Term Borrowings	65944596	54033645	50865959
b)	Deffered Tax Liabilites(Net)			
c)	Other Long Term Liabilites			
d)	Long Term Provisions			
		<b>65944596</b>	<b>54033645</b>	<b>50865959</b>
<b>4 Current Liabilites</b>				
a)	Short Term Borrowing	8932087	17245413	9326480
b)	Trade Payable	21859892	3559361	12453283
	(i) total outstanding due to micro and small enterprises			-
	(ii) total outstanding due to credits other than mico and small enterprises			-
c)	Other Current Liabilites	264939	12000	306273
d)	Short Term Provision	250000	874410	350000
	<b>Sub-Total Current Liabilites</b>	<b>31306918</b>	<b>21691184</b>	<b>22436036</b>
	<b>Total Equities and Liability</b>	<b>176,410,515</b>	<b>155,560,890</b>	<b>150,824,979</b>
<b>B Assets</b>				
<b>1 Non Current Assets</b>				
a)	Fixed Assets			
	(i) Tangible Assets	56460083	59686725	62723079
	(ii) Intangible Assets			
	(iii) Capital work in Progress	100000	100000	100000
	(iv) Intangible Assets under development			
	<b>Total Fixed Assets</b>			
b)	Non Current Investment	20285500	20285500	20285500
	Deffered tax Assets(Net)	1637936	2532004	2132687
	Long Term Loans & Advances			
	Other Non current Assets	61000	61000	336000
	<b>Sub-Total Non Current Assets</b>	<b>78544519</b>	<b>82665229</b>	<b>85577266</b>
<b>2 Current Assets</b>				
a)	Current Investment			
	Inventories	26525450	9002775	13562485
	Trade Receavables	63331455	45663697	43016587
	Cash & Cash Equivalents	1677875	1719655	63750
	Bank Balance & Other than Cash & Cash Equivalents	11516	118054	18288
	Short Term Loans & Advances			
	Other Current Assets	6319700	16391480	8586603
	<b>Sub-Total Current Assets</b>	<b>97865996</b>	<b>72895661</b>	<b>65247713</b>
	<b>Total Assets</b>	<b>176,410,515</b>	<b>155,560,890</b>	<b>150,824,979</b>

Debt equity ratio

0.83

0.68

0.66



UHS





**Cashflow Statement**

Particulars	For the year Ended 31 March 2021	For the period Ended 30 Sept 2020	For the year Ended 31 March 2020
<b>A. Cash flow from operating activities :</b>			
Net Profit Before Tax and Extraordinary Items	2786777	2,348,170	3,822,477
Add: Depreciation	11143627	3,060,388	6,120,775
Add: Rounding Up Difference			-12
<b>Operating Profit Before Working Capital changes</b>	<b>13,930,404</b>	<b>5,408,558</b>	<b>9,943,240</b>
<b>Working capital changes:</b>			
Increase /(decrease ) in other Current Liabilities	(41,334)	230137	(848,955)
Increase/(decrease) in Trade payables	9,406,610	(8,893,922)	(30,528,031)
(Increase) /decrease in Inventories	(12,962,965)	4559710	20,253,097
(Increase) /decrease in Debtors	(20,314,868)	(2,647,110)	(8,615,039)
(Increase) /decrease in other current assets	2,266,903	(7,804,877)	6,742,602
	<b>(21,645,654)</b>	<b>(14,556,062)</b>	<b>(12,996,326)</b>
<b>Cash used/ Generated for Operating Activities:</b>	<b>(7,715,250)</b>	<b>(9,147,504)</b>	<b>(3,053,086)</b>
Tax paid	756010	35,093	900710
<b>Cash used/ Generated for Operating Activities</b>	<b>(8,471,260)</b>	<b>(9,182,597)</b>	<b>(3,953,796)</b>
<b>B. Cash flow from Investing Activity:</b>			
Purchase of Fixed assets	(4,880,631)	(24,034)	(7,837,151)
Changes in Other non current investments			-
Changes in Other non current assets	275,000	(124,317)	100,000
	<b>(4,605,631)</b>	<b>(148,351)</b>	<b>(7,737,151)</b>
<b>Cash used/ Generated for Investing Activities</b>			
<b>C. Cash flow from financing Activities:</b>			
Repayment / Proceeds of Long term borrowings	15,078,637	3,167,686	10,270,481
Repayment / Proceeds of Short term borrowings	(394,393)	7,918,933	1,318,512
Proceeds from Issue of shares (Including Share Premium)		-	-
<b>Cash used / Genareted in Financing Activity</b>	<b>14,684,244</b>	<b>11,086,619</b>	<b>11,588,993</b>
Net Increase /Decrease in Cash and cash Equivalents	1,607,354	1,755,672	(101,954)
Add: Cash and Cash Equivalents Opening balances	82037	82,037	183,990
<b>Cash and Cash Equivalents Closing balances</b>	<b>1,689,391</b>	<b>1,837,709</b>	<b>82,037</b>



[Handwritten Signature]



1. The above audited standalone financial results of the company were reviewed and recommended by the audit committee on 30<sup>th</sup> June, 2021 and subsequently approved by the Board of Directors at its meeting held on the 30<sup>th</sup> June, 2021. The review report has been filed with stock exchange and is available on the Company's website.
2. The figures for the year ended 31<sup>st</sup> March, 2021 are balancing figures between audited figures of full financial year and audited year to date figures upto the year ended 31<sup>st</sup> March, 2021. and the statutory auditor has issued unqualified report on Audited Financial Results.
3. The company have only one identifiable reportable segment is Manufacturing Of Plastic Products till 30/09/2020 from 1<sup>st</sup> Oct 2020 the company had started trading in Toor Chuni which is agriculture produce and Tax free Goods in GST and hence disclosure of Segment wise information is applicable under Accounting Standard -17 "Segment Information" (AS-17). Details of Activity wise segments report are disclosed below:

PARTICULARS	31-03-2021		31-03-2020
	Trading in Agricultural Products	Manufacturing of Plastic Products	Manufacturing of Plastic Products
	Amount(Rs.in lakh)	Amount(Rs.in lakh)	Amount(Rs.in lakh)
Local Sales	724.17	345.06	851.20
Export Sales	0	0	0
Total	724.17	345.06	851.20


4. Previous Period figure have been regrouped/reclassified where required to make them compatible with the figure of current period.
5. In March 2020, the WHO declared the Novel Coronavirus disease (COVID 19) outbreak as a pandemic which continues to spread across the country. On 25/03/2020, the Government of India has declared this pandemic a health emergency, ordered temporarily close of all non-essential businesses, imposed restrictions on movement of goods/material,travel, etc. As the nature of business performed by the Company, majorly, fell under non-essential category, these restrictions had resulted in temporarily suspension of operations at plant for a duration of about 40 to 45 days. The Company has since, after receiving applicable permissions, partially commenced operations including despatch of goods to its' customers at all of its manufacturing facilities and scaling up the same gradually.

Place: Jalgaon

Date : 30/06/2021



For :Roni Households Limited

  
Harish S. Wani-Director  
Din No:07844075