

# RONI HOUSEHOLDS LIMITED

(Formerly Known as Roni Households Private Limited)

Telephone No.: +91 77965 42369

Email: [info@ronihouseholds.com](mailto:info@ronihouseholds.com)

Website: [www.ronihouseholds.com](http://www.ronihouseholds.com)

CIN: L25207MH2017PLC300575

GSTIN: 27AAICR5657B1ZA



Date: 30<sup>th</sup> July, 2020

To,

BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai,  
Maharashtra – 400 001

**Sub: Outcome of Board Meeting dated 30<sup>th</sup> July, 2020**

Dear Sir/Madam,

Please note that the Board of Directors of the Company at their meeting held on 30<sup>th</sup> July, 2020, has *inter-alia* approved the following:

1. The Audited Financial Results of the Company for the Financial Year ended on 31st March, 2020 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 2019-20
3. Ms. Diksha Mishra (Membership Number : A60568) has appointed as Company Secretary and Compliance Officer wef 30<sup>th</sup> July, 2020

The Board Meeting commenced at 05:00 p.m. and was concluded at 9.00 p.m.

Request you to kindly take the above on record.

Thanking You,

Yours faithfully,  
**For Roni Households Limited**

Sd/-

**Harish Manohar Sirwani**  
**Managing Director**  
**DIN: 07844075**  
Encl: As above



# 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, 2020, 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 2020, 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.



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## 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.



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## 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.



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- 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.



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- (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, 2020 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:
- There were no pending litigations which would impact the financial position of the Company
  - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - 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: July 30, 2020

UDIN:20116727AAAAAR6435

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## 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 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 2020 for a period of more than six months from the date they became payable.



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(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 except the following:

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 raised money by way of Initial public offer 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 not 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

(CA. Roshni Advani-Partner)  
Partner Membership No. 116727  
UDIN:20116727AAAAAR6435



Place: Jalgaon  
Date: July 30, 2020

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# 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, 2020 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



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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, 2020, 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

( CA. Roshni Advani-Partner)

Partner Membership No. 116727

UDIN:20116727AAAAAR6435



Place: Jalgaon

Date: July 30, 2020

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Statement of Audited Financial Result for the Year ended on 31st March 2020

Sr No	Particulars	Year Ended	6 month	Year Ended	Year Ended
		31.03.2020	Ended 30.09.2019	31.03.2019	31.03.2018
		Audited	Unaudited	Audited	Audited
1	Revenue from Operations				
a)	Revenue from operations(Net of Taxes)	85120357	29411010	78045520	42969705
b)	Other Income				-
	Total Revenue from Operations(Net)	85120357	29411010	78045520	42969705
2	Expenses				
a)	Cost of Material Consumed	64259738	22204768	65894884	40857227
b)	Changes in Inventories of Finished Goods, Work in Progress and stock in trade		-	-	-
c)	Employee Benefits Expenses	1308180	469500	738000	500000
d)	Finance Cost	4938966	2569751	1238861	-
e)	Depreciation and Amortisation Expenses	6120775	1299551	2326261	8041
f)	Other Expenses	4670221	1725178	5085336	554253
	Total Expenses	81297880	28268748	75283342	41919521
3	Profit/(loss) before Exceptional, Extraordinary items & Tax	38,22,477	11,42,262	27,62,178	10,50,184
4	Exceptional items	-	-	-	-
5	Profit/(Loss) before Extraordinary items & Tax	-	-	-	-
6	Extraordinary Items	-	-	-	-
7	Profit before Tax	38,22,477	11,42,262	27,62,178	10,50,184
8	Tax expense				
	Current Tax	6,50,000	2,05,330	7,01,480	3,53,292
	For earlier years	(1,00,770)			
	Deferred Tax	(7,98,633)	(3,30,134)	(12,51,531)	(82,870)
	Total Tax Expense				
9	Profit/(Loss) for the period from Continuing Operation		-	-	-
10	Profit/(Loss) for the period from Discontinuing Operation		-	-	-
11	Profit/(Loss) for the period	40,71,880	12,67,066	33,12,229	779762
12	Details of Equity Share Capital				
	Paid up equity share capital (Face value of Rs. 10/- each)	4335946	4335946	4335946	510000
	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	0.94	0.29	0.76	1.53
b)	Diluted	0.94	0.29	0.76	1.53
	See accompanying notes to Financial Results				

Ratios

Debt service coverage ratio	1.02	0.59	1.30
Interest service coverage ratio	1.77	1.44	3.24

RONI HOUSEHOLDS LTD.

*J.S.*  
Director



**RONI HOUSEHOLDS LIMITED**  
**(FORMERLY KNOWN AS RONI HOUSEHOLDS PRIVATE LIMITED)**  
**(CIN No.:U25207MH2017PLC300575)**

**Balance Sheet as at March 31, 2020**

(All amounts in Indian rupees, except share data and where otherwise stated)

S.No	Particulars	Note No.	As at 31 March 2020	As at 31 March 2019
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>			
	Shareholders' funds			
	(a) Share capital	2	4,33,59,460	4,33,59,460
	(b) Reserves and surplus	3	3,41,63,524	3,00,91,644
	Non Current liabilities			
	(a) Long Term Borrowings	4	5,08,65,959	4,05,95,478
	Current liabilities			
	(a) Short-term borrowings	5	93,26,480	80,07,968
	(b) Trade payables	6	1,24,53,283	4,29,81,314
	(c) Short-term provisions	7	3,50,000	7,01,480
	(d) Other current liabilities	8	3,06,273	11,55,228
			<b>15,08,24,979</b>	<b>16,63,92,572</b>
<b>II.</b>	<b>ASSETS</b>			
	Non-current assets			
	(a) Fixed assets			
	(i) Tangible Assets	9	6,27,23,079	6,10,06,691
	(ii) Intangible Assets			
	(iii) Capital work in Progress		1,00,000	1,00,000
	(b) Non Current Investment	10	2,02,85,500	2,02,85,500
	(c) Deferred tax assets	11	21,32,687	13,34,054
	(d) Other non current assets	12	3,36,000	4,36,000
	Current assets			
	(a) Inventories	13	1,35,62,485	3,38,15,582
	(b) Trade receivables	14	4,30,16,587	3,44,01,543
	(c) Cash and cash equivalents	15	82,038	1,83,991
	(d) Other current assets	16	85,86,603	1,53,29,205
			<b>15,08,24,979</b>	<b>16,68,92,571</b>

Significant accounting policies

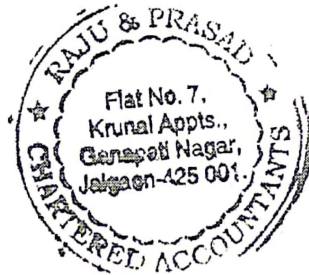
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The accompanying notes are an integral part of the financial statements.

As per our report of even date attached  
 For Raju & Prasad Chartered Accountants  
 Chartered Accountants  
 FRN No: 0034755

*Ruodvaw*

(CA Roshni Advani-Partner)  
 M. No. 116727  
 Place : Jalgaon  
 Date: 30/07/2020  
 UDIN:20116727AAAAAR6435



For and on behalf of Board of Directors

*HS*

Harish Sirvani  
 Director  
 Din No. 07844075

*N.H. Sirvani*

Nidhi Sirvani  
 Director  
 Din No. 07941219



**RONI HOUSEHOLDS LIMITED****(FORMLY KNOWN AS RONI HOUSEHOLDS PRIVATE LIMITED)****(CIN No.:U25207MH2017PLC300575)****Profit and Loss Statement for the Year ended March 31, 2020****(All amounts in Indian rupees, except share data and where otherwise stated)**

S.No	Particulars	Note No.	For the year Ended 31 March 2020	For the year Ended 31 March 2019
	<b>Revenue</b>			
I.	Revenue from operations	17	8,51,20,357	7,80,45,520
III	Other income		-	-
IV	<b>Total Revenue (I + II+III)</b>		<b>8,51,20,357</b>	<b>7,80,45,520</b>
	<b>Expenses</b>			
	Cost of Material Traded	18	6,42,59,738	6,58,94,884
	Employee benefits expense	19	13,08,180	7,38,000
	Finance Cost	20	49,38,966	12,38,861
	Depreciation and amortization expenses		61,20,775	23,26,261
	Other Expenses	21	46,70,221	50,85,336
V	<b>Total expenses</b>		<b>8,12,97,880</b>	<b>7,52,83,342</b>
VI	<b>Profit before tax (IV- V)</b>		<b>38,22,477</b>	<b>27,62,178</b>
VII	Tax expense:			
	(1) Current tax		6,50,000	7,01,480
	(2) For earlier years		(1,00,770)	-
	(3) Deferred tax (Assets)/ Liabilities		(7,98,633)	(12,51,531)
VIII	<b>Profit (Loss) for the period (VI + VII)</b>		<b>40,71,880</b>	<b>33,12,229</b>
	Earnings per equity share:			
	(1) Basic		0.94	0.76
	(2) Diluted		0.94	0.76

Significant Accounting Policies

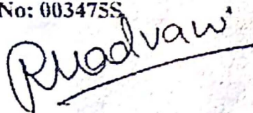
1

The accompanying notes are an integral part of the financial statements.

For Raju &amp; Prasad Chartered Accountants

Chartered Accountants

FRN No: 003475S

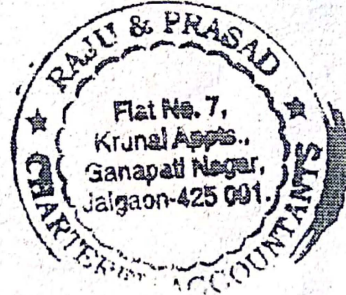


(CA Roshni Advani-Partner)

M. No. 116727

Place : Jalgaon

Date: 30/07/2020 UDIN:20116727AAAAAR6435



For and on behalf of Board of Directors


Harish Sirvani  
Director  
Din No. 07844075

Nidhi Sirvani  
Director  
Din No. 07941219

**RONI HOUSEHOLDS LIMITED**  
**(FORMLY KNOWN AS RONI HOUSEHOLDS PRIVATE LIMITED)**  
**(CIN No.:U25207MH2017PLC300575)**

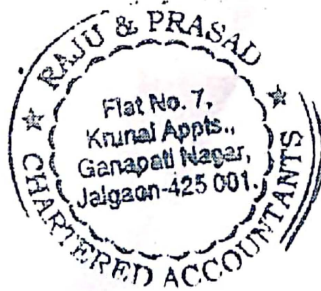
Cash Flow Statement for the year ended March 31, 2020  
 (All amounts in Indian rupees, except share data and where otherwise stated)

Particulars	For the year Ended 31 March 2020	For the year Ended 31 March 2019
<b>A. Cash flow from operating activities :</b>		
Net Profit Before Tax and Extraordinary Items	38,22,477	27,62,178
Add: Depreciation	61,20,775	23,26,261
Add: Rounding Up Difference	(12)	-
<b>Operating Profit Before Working Capital changes</b>	<b>99,43,240</b>	<b>50,88,439</b>
<b>Working capital changes:</b>		
Increase/(decrease) in other Current Liabilities	(8,48,955)	6,78,028
Increase/(decrease) in Trade payables	(3,05,28,031)	2,38,58,182
(Increase)/decrease in Inventories	2,02,53,097	(2,82,96,768)
(Increase)/decrease in Debtors	(86,15,039)	(1,33,32,769)
(Increase)/decrease in other current assets	67,42,602	(1,34,70,885)
	<b>(1,29,96,326)</b>	<b>(3,05,64,212)</b>
<b>Cash used/ Generated for Operating Activities:</b>	<b>(39,53,086)</b>	<b>(2,54,75,773)</b>
Tax paid	9,00,710	53,293
<b>Cash used/ Generated for Operating Activities</b>	<b>(39,53,796)</b>	<b>(2,55,29,066)</b>
<b>B. Cash flow from Investing Activity:</b>		
Purchase of Fixed assets	(78,37,151)	(5,75,18,638)
Changes in Other non current investments	-	(2,02,85,500)
Changes in Other non current assets	1,00,000	(4,36,000)
	<b>(77,37,151)</b>	<b>(7,82,40,138)</b>
<b>C. Cash flow from financing Activities:</b>		
Repayment / Proceeds of Long term borrowings	1,02,70,481	4,05,95,478
Repayment / Proceeds of Short term borrowings	13,18,512	(12,62,790)
Proceeds from Issue of shares (Including Share Premium)	-	6,42,59,460
	<b>1,15,88,993</b>	<b>10,35,92,148</b>
<b>Cash used / Generated in Financing Activity</b>	<b>1,15,88,993</b>	<b>10,35,92,148</b>
Net Increase /Decrease in Cash and cash Equivalents	(1,01,954)	(1,77,056)
Add: Cash and Cash Equivalents Opening balances	1,83,991	3,61,046
<b>Cash and Cash Equivalents Closing balances</b>	<b>82,038</b>	<b>1,83,991</b>

As per our report of even date attached  
 For Raju & Prasad Chartered Accountants  
 Chartered Accountants  
 FRN No: 003475S

For and on behalf of Board of Directors

*Ruodvaw*



*HS*

*N. H. Sirwani*

(CA Roshni Advani-Partner)  
 M. No. 116727  
 Place : Jalgaon  
 Date: 30/07/2020  
 UDIN:20116727AAAAAR6435

Harish Sirwani  
 Director  
 Din No. 07814075

Nidhi Sirwani  
 Director  
 Din No. 07941219



Notes

1. The above audited financial results of the company were reviewed and recommended by the audit committee on 30<sup>th</sup> July ,2020 and subsequently approved by the Board of Directors at its meeting held on the 30<sup>th</sup> July, 2019. 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,2020 are balancing figures between audited figures of full financial year and audited year to date figures upto the year ended. and the statutory auditor has issued unqualified report on Audited Financial Results.
3. The company only identifiable reportable segment is Plastic and hence disclosure of Segment wise information is not applicable under Accounting Standard -17 "Segment Information " (AS-17). Details of geographical segments are disclosed below:

PARTICULARS	31-03-2020	31-03-2019
	Amount(Rs.in lakh)	Amount(Rs.in lakh)
Local Sales	851.20	780.46
Export Sales	0	0
Total	851.20	780.46

4. Net proceeds raised from IPO have been utilized prior to 31/03/20 as per stated object in prospectus without any material deviation .and there are no fund pending to utilized from IPO net proceeds.
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.
6. Previous periods figures have been regrouped / reclassified where required to make them compatible with the figures of current periods.

For and on behalf of Board of Directors of

Roni Households Limited  
**RONI HOUSEHOLDS LTD.**



**Director**  
(Harish Sirwani-Managing Director)

DIN No. 07844075

