RONI AGRO LIMITED

CIN: U01100MH2023PLC397603

AUDIT REPORT

GANPATI NAGAR,
P N 4 CTS 5379, JALGAON MH 425002

Financial year – 2024-25

Assessment year – 2025-26

: AUDITOR :

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

INDEPENDENT AUDITOR'S REPORT

TO MEMBERS OF
RONI AGRO LIMITED

Report on the Accounting Standards Financial Statements

Opinion

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

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

Basis for Opinion

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

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

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

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

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

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

Management's Responsibility for the Financial Statements

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

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

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

Auditor's Responsibility

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(I) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements, or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

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

DGMS & Co.
Chartered Accountants

Jyoti Kataria
B.Com. F.C.A.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, we give in "**Annexure A**", a statement on the matter specified in the paragraph 3 and 4 of the Order.

2. As required under provisions of section 143(3) of the Companies Act, 2013, we report that:

   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

   b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

   c. The Balance Sheet and Statement of Profit and Loss including Statement of Cash Flow dealt with this report are in agreement with the books of account;

   d. In our opinion, the aforesaid Financial Statement comply with the Accounting Standards specified under Section 133 of Act, read with relevant rule issued thereunder.

   e. On the basis of written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of section 164(2) of the Act.

   f. With respect to the adequacy of the internal financial controls over financial reporting of the company and operating effectiveness of such controls, referred to our separate report in "**Annexure B**".

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

      In our opinion and to the best of our information and according to the explanations given to us, the remuneration has not paid by the Company to its directors during the period.

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.
Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industiral Estate, Next to T Series Business Park, Andheri West, Mumbai – 400 053.
Cell: +91 98242 31214 Ph.: 0288 2661942 Email: dgmsco.jam@gmail.com

h. With respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor) Rules, 2014, in our opinion and to the best of our knowledge and belief and according to the information and explanations given to us:

(a) The Company has disclosed the impact of pending litigations as at 31 March 2025 on its financial position in its standalone financial statements - Refer Note (vii) of Annexure – A to the standalone financial statements

(b) The Company did not have any long-term and derivative contracts as at March 2025.

(c) There has been no delay in transferring amounts, required to be transferred, the Investor Education and Protection Fund by the Company during the period ended March 31, 2025.

(d) The management has;

(i) represented that, to the best of its knowledge and belief as disclosed in Note No. 24 to the Financial Statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

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

(ii) represented, that, to the best of its knowledge and belief as disclosed in Note No. 25 to The Financial Statements, no funds have been received by the Company from any persons or entities, including foreign entities

("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

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

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

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

(f) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable with effect from April 1, 2023 to the Company and its subsidiaries, which are companies incorporated in India, and accordingly, The Company has used accounting software 'Tally Prime System' for maintaining its books of account which has a feature of recording audit trail facility and the same has not been operated throughout the period for all transactions recorded in the software and the hence we are unable to comment on audit trail feature of the said software.

FOR D G M S & Co.
Chartered Accountants

J. J. Kataria

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

Place: Jamnagar
Date: 26/05/ 2025
UDIN:25116861BMHVYK2386

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

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

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

a) The Company has not any Property, Plant & Equipment and Intangible Assets during the year. Hence reporting under clause 3 (I) (a) to (f) is not applicable.

(ii) Inventory and working capital:

a) The company does not carry any inventory during the year. Hence, Clause 3 (I) (a) of the order is not applicable.

b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. Hence, reporting under clause 3 (ii) (b) of the order is not applicable.

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

a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year, hence reporting under clauses 3(iii)(a),(b), (b), (d), (e), and (f) of the Orders are not applicable for the year under report.

(iv) Loan to directors:

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

(v) Deposits:

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

(vi) Maintenance of Cost Records:

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

(vii) Statutory Dues:

a) The company is regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Duty of Customs, GST, CSS and any other statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect of income tax, sales tax, customs duty, excise duty and chess were in arrears, as at 31-03-25 for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us, there are no dues of sales tax, income tax, custom duty, wealth tax, GST, excise duty and chess which have not been deposited on account of any dispute, as on date of signing the auditor's report.

(viii) Disclosure of Undisclosed Transactions:

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

(ix) Loans or Other Borrowings:

a) Based on our audit procedures and according to the information and explanations given to us, The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

c) According to the information and explanations given to us, term loans were applied for the purpose for which the loans were obtained.

d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the period for long-term purposes by the Company.

e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

f) The Company has not raised any loans during the period on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) **Money Raised by IPOs, FPOs:**

a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the period and hence reporting under clause 3(x)(a) of the Order is not applicable.

b) During the year, the Company has not made any preferential allotment or convertible debentures (fully or partly or optionally) but made private placement and the requirement of section 42 and section 63 of the company's act, 2013 have been complied with and the funds raised have been used for the purpose for which funds were raised.

(xi) **Fraud:**

a) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the company or no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit an and Auditors) Rules, 2014 with the Central Government, during the period and up to the date of this report.

c) We have taken into consideration the whistle blower complaints received by the Company during the period (and up to the date of this report), while determining the nature, timing and extent of our audit procedures.

(xii) **Nidhi Company:**

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

(xiii) Related Party Transactions:

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

(xiv) Internal Audit System:

a) In our opinion and based on our examination, the company does not have an internal audit system commensurate with the size and nature of its business and is not required to have an internal audit system as per the provisions of section 138 of the Companies Act,2013.

b) Since the company is not required to have the internal audit system hence the clause 3(xiv)(b) is not applicable to the company.

(xv) Non-cash Transactions:

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

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

a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

(xvii) Cash losses:

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

(xviii) Resignation of statutory auditors:

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

(xix) Material uncertainty on meeting liabilities:

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

(xx) Compliance of CSR:

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

(xxi) Qualifications Reporting in Group Companies:

a) In our opinion and according to the information and explanations given to us, company does not have any subsidiaries, associates or joint ventures, so reporting under clause 3(xxi) of the Order is not applicable for the year.

FOR D G M S & Co.,
Chartered Accountants

J J Kataria

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

Place: Jamnagar
Date: 26/05/ 2025
UDIN:25116861BMHVYK2386

D G M S & Co.
Chartered Accountants

CA INDIA
Jyoti Kataria
B.Com. F.C.A.

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

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

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

Opinion

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

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

Management's Responsibility for Internal Financial Controls

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

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.
Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industiral Estate, Next to T Series Business Park, Andheri West, Mumbai – 400 053.
Cell: +91 98242 31214 Ph.: 0288 2661942 Email: dgmsco.jam@gmail.com

frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

a. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

b. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

INDIA

FOR D G M S & Co.,
Chartered Accountants

J J Kataria

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

Place: Jamnagar
Date: 26/05/2025
UDIN:25116861BMHVYK2386

RONI AGRO LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2025

(Rs.In Lakhs)

Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share Capital	2	500.00	500.00
(b) Reserves and Surplus	3	12.75	11.90
2 Non-current liabilities			
(a) Long-term Borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
3 Current liabilities			
(a) Short-term Borrowings	4	116.61	103.61
(a) Trade payables	5	557.81	49.76
(b) Other Current Liabilities		-	-
(c) Short-term Provisions	6	1.04	0.38
TOTAL		**1,188.22**	**665.65**
II. ASSETS			
1 Non-current assets			
(a) Property Plant & Equipments			
(i) Tangible assets		-	-
(ii) Capital Work In Progress		-	-
(b) Long Term Investments		-	-
(c) Long-term Loans and Advances		-	-
(d) Other Non Current Assets		-	-
(e) Deferred tax Asset(Net)		-	-
2 Current assets			
(a) Inventories		7.76	8.40
(b) Trade Receivables	7	1,175.91	632.14
(c) Cash and Cash Equivelants	8	1.95	1.23
(d) Short-term Loans and advances		-	-
(e) Other Current Assets	9	2.60	23.88
TOTAL		**1,188.22**	**665.65**
		-	-

Accounting Policies & Notes on Accounts 1

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

Jyoti J. Kataria
Partner
Membership No. 116861
Firm Regn. No. 0112187W
Date: 26/05/2025
UDIN:25116861BMHVYK2386

For Roni Agro Limited

N.H. Sirwani
Nidhi Sirwani
Director
DIN No. 07941219

Harish Sirwani
Director
DIN No. 07844075

RONI AGRO LIMITED JALGAON

RONI AGRO LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

(Rs.In Lakhs)

	Particulars	Note No.	For the year ended 31 March, 2025	For the year ended 31 March, 2024
I.	Revenue from operations	10	937.26	917.52
II.	Other Income			
III.	**Total Revenue (I + II)**		937.26	917.52
IV.	**Expenses:**			
	Cost of materials consumed		-	-
	Purchase of Stock-In-Trade	11	923.61	895.71
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade		0.65	(8.40)
	Employee benefits expense	12	-	3.50
	Finance Costs	13	0.02	0.16
	Depreciation and amortization expense		-	-
	Other expenses	14	11.96	25.48
	Total expenses		936.24	916.44
V.	**Profit before Prior Period Items & tax (III- IV)**		1.02	1.08
VI.	**Prior Period Expense**		-	-
VII.	**Profit after Prior Period Items before tax (V-VI)**		1.02	1.08
			-	-
VIII.	**Tax expense:**			
	(1) Current tax		0.26	0.28
	(2) Deferred tax		-	-
	(3) Previous year Income tax Excess/Less		(0.10)	-
IX	**Profit (Loss) for the period (VII-VIII)**		**0.86**	**0.80**
X	**Earnings per equity share:**			
	(1) Basic		0.02	0.02
	(2) Diluted		0.02	0.02

Accounting Policies & Notes on Accounts 1

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

Jyoti J. Kataria
Partner
Membership No. 116861
Firm Regn. No. 0112187W
Date: 26/05/2025
UDIN:25116861BMHVYK2386

For Roni Agro Limited

N.H. Sirwani

Nidhi Sirwani
Director
DIN No. 07941219

Harish Sirwani
Director
DIN No. 07844075

RONI AGRO LIMITED JALGAON

RONI AGRO LIMITED
Cash Flow Statement for the year ended 31st March, 2025

(Rs in Lakhs)

Sr. No.	Particulars	F.Y. 2024-25 Amount	F.Y. 2024-25 Amount	F.Y. 2023-24 Amount	F.Y. 2023-24 Amount
A.	**Cash flow from Operating Activities**				
	Net Profit Before tax as per Statement of Profit & Loss		1.02		1.08
	Adjustments for				
	Depreciation & Amortisation Exp.				
	Stamp duty for Increase in Capital				
	Dividend Income				
	Profit on Sale of Investment				
	Interest Income				
	Finance Cost	0.02	0.02	0.16	0.16
	Operating Profit before working capital changes		1.04		1.24
	Changes in Working Capital				
	Trade receivable	(543.77)		207.98	
	Other Loans and advances receivable	21.20		(16.94)	
	Inventories	0.65			
	Trade Payables	508.05		(538.73)	
	Other Current Liabilites and other assets	-			
	Short term Provisions	0.66		7.52	
			(13.13)		(344.16)
	Net Cash Flow from Operation		(12.09)		(342.92)
	Tax Paid		0.16		3.80
	Net Cash Flow from Operating Activities (A)		(12.25)		(346.72)
B.	**Cash flow from Investing Activities**				
	Purchase of Fixed Assets				
	Movement in Investment				
	Movement in Loan & Adv				
	Net Cash Flow from Investing Activities (B)				
C.	**Cash Flow From Financing Activities**				
	Proceeds From Issue of shares capital			500.00	
	Proceeds From long Term Borrowing (Net)				
	Interest Paid	(0.02)		(0.16)	
	Short Term Borrowing (Net)	13.00	12.98	(151.89)	347.96
	Net Cash Flow from Financing Activities (C)		12.98		347.96
D.	**Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C)**		0.72		1.23
E.	Opening Cash & Cash Equivalents		1.23		
F.	**Cash and cash equivalents at the end of the period**		1.95		1.23
G.	**Cash And Cash Equivalents Comprise :**				
	Cash		1.84		1.23
	Bank Balance				
	Current Account		0.11		
	Deposit Account				
	Total		1.95		1.23

For D G M S & Co
Chartered Accountants

Jyoti J. Kataria
Partner
Membership No. 116861
Firm Regn. No. 0112187W
Date: 26/05/2025
UDIN: 25116861BMHVPR2386

For Roni Agro Limited

Nidhi Sirwani
Director
DIN No. 07941219

Harish Sirwani
Director
DIN No. 07844078

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RONI AGRO LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

For the Year Ended 31st March 2025

Note: - 1 Significant accounting policies:

1.0 Corporate Information

Roni Agro Limited is a Limited Company, incorporated under the provisions of Companies Act, 2013 and having CIN U01100MH2023PLC397603. The Company is mainly engaged in the business of trading in Agri commodity products. The Registered office of the Company is situated at Ganpati Nagar, P N 4 CTC 5379 Na Jalgaon MH 425002.

1.1 Basis of preparation of financial statements

a. Accounting Convention: -

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

b. Functional and Presentation Currency

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

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

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

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c. **Use of Estimates and Judgments**

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

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

d. **Current and Non - Current Classification**

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

i. It is expected to be realized / settled, or is intended for sales or consumptions, in the Company's Normal Operating Cycle;

ii. It is held primarily for the purpose of being traded.

iii. It is expected to be realized / due to be settled within twelve months after the end of reporting date;

iv. The Company does not have an unconditional right to defer the settlement of the liability for at least twelve months after the reporting date.

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

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

For the Year Ended 31st March 2025

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

1.1 Basis of Preparation

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

i. The company has adopted Cost Model to measure the gross carrying amount of Property Plant & Equipment.

ii. Tangible Property Plant & Equipment are stated at cost of acquisition less accumulated depreciation. Cost includes the purchase price and all other attributable costs incurred for bringing the asset to its working condition for intended use.

iii. Intangible assets are stated at the consideration paid for acquisition and customization thereof less accumulated amortization.

iv. Cost of fixed assets not ready for use before the balance sheet date is disclosed as Capital Work in Progress.

v. Cost of Intangible Assets not ready for use before the balance sheet date is disclosed as Intangible Assets under Development.

b) Depreciation / Amortization: -

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

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

Intangible assets being Software are amortized over a period of its useful life on a

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straight-line basis, commencing from date the assets are available to the company for its use.

c) Impairment of Assets: -

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

d) Investments: -

- Long term investments are stated at cost. Provision for diminution in the value of long-term investment is made only if such decline is other than temporary.

- Current investments are stated at lower of cost or market value. The determination of carrying amount of such investment is done on the basis of specific identification.

e) Government Grants and Subsidies: -

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

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

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

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f) **Retirement Benefits: -**

a) Short Term Employee Benefits:

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

b) Employment Benefits:

I) Defined Contribution Plans:

The company has Defined Contribution Plans for post-employment benefit in the form of Provident Fund which are administered by the Regional Provident Fund Commissioner. Provident Fund are classified as defined contribution plans as the company has no further obligation beyond making contributions. The company's contributions to defined contribution plans are charged to the Statement of Profit and Loss as and when incurred.

ii) Defined Benefit Plans:

a) Gratuity:

The company has defined benefit plan for post-employment benefit in the form of gratuity for the employees which are administered through Life Insurance Corporation of India. Liability for the said defined plan is provided on the basis of valuation as at the Balance Sheet date, carried out by an independent actuary. The actuarial method used for measuring the liability is the Projected Unit Credit Method.

b) Leave Encashment:

The Management has decided to pay all the pending leave of the year for the year in which the same has become payable and pending dues are cleared.

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g) Valuation of Inventory: -

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

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

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

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

h) Revenue Recognition: -

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

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

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

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

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

As per a recent ICAI opinion, the benefit of DEPB is recognized in the year of export itself, provided no uncertainty exists, other items of Income are accounted as and when the right to receive arises.

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

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

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

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

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

j) Borrowing Cost: -

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

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

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

k) **Related Party Disclosure: -**

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

l) **Accounting for Leases: -**

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

The Company as a lessee:

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

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

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the remaining balance of the liability. Finance charges are charged directly against the income over the period of the lease.

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

m) Cash flow: -

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

n) Earnings Per Share: -

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

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

o) Taxes on Income: -

1. **Current Tax: -**

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

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2. Deferred Taxes: -

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

I. Deferred Tax Assets are recognized for all deductible temporary differences to the extent that it is probable that taxable profit will be available in the future against which this item can be utilized.

II. Deferred Tax Assets and liabilities are measured at the tax rates that are expected to apply to the period when the assets are realized or the liability is settled, based on tax rates (and the tax) that have been enacted or enacted subsequent to the balance sheet date.

p) Discontinuing Operations: -

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

q) Provisions Contingent liabilities and contingent assets: -

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

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

Possible obligation that arises from the past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond

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

r) Event after Reporting Date: -

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

All the events occurring after the Balance Sheet date up to the date of the approval of the standalone financial statement of the Company by the board of directors on May 23rd 2025, have been considered, disclosed and adjusted, wherever applicable, as per the requirement of Accounting Standards.

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Note 2 SHARE CAPITAL (Rs.In Lakhs)

Share Capital	As at 31st March 2025		As at 31st March 2024	
	Number	Amt. Rs.	Number	Amt. Rs.
Authorised				
Equity Shares of Rs. 10 each	50,00,000.00	500.00	50,00,000.00	500.00
Issued				
Equity Shares of Rs. 10 each	50,00,000.00	500.00	50,00,000.00	500.00
Subscribed & Paid up				
Equity Shares of Rs. 10 each fully paid	50,00,000.00	500.00	50,00,000.00	500.00
Total	50,00,000.00	500.00	50,00,000.00	500.00

Note 2.1 RECONCILIATION OF NUMBER OF SHARES

Particulars	Equity Shares		Equity Shares	
	Number	Amt. Rs.	Number	Amt. Rs.
Shares outstanding at the beginning of the year	50,00,000.00	500.00	10,000.00	1.00
Shares Issued during the year	-	-	49,90,000.00	499.00
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	50,00,000.00	500.00	50,00,000.00	500.00

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

Name of Shareholder	As at 31st March 2025		As at 31st March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Roni Household Ltd	25,47,490.00	50.95	25,47,490.00	50.95
Harish Sirwani	12,25,490.00	24.51	12,25,490.00	24.51
Nidhi Sirwani	12,25,745.00	24.51	12,25,745.00	24.51

Note 2.3 Shares held by Promotors

Name of Promotor	As at 31st March 2025		As at 31st March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Harish Sirwani	12,25,490.00	24.51	12,25,490.00	24.51
Nidhi Sirwani	12,25,745.00	24.51	12,25,745.00	24.51
Roni Household Ltd	25,47,490.00	50.95	25,47,490.00	50.95
Total	49,98,725.00	99.97	49,98,725.00	99.97

D G M S & Co. Chartered Accountants M. No. 112091

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Note 3 **RESERVE AND SURPLUS** (Rs.In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
A. Securities Premium Account		
Opening Balance	1.00	-
Add : Securities premium credited on Share issue	-	450.00
Less : Premium Utilised for various reasons	-	449.00
Closing Balance	1.00	1.00
A. Surplus		
Opening balance	10.90	10.10
(+) Net Profit/(Net Loss) For the current year	0.85	0.80
(-) Income Tax expenses write off	-	-
Closing Balance	11.75	10.90
Total	12.75	11.90

Note 4 **SHORT TERM BORROWINGS** (Rs.In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Secured		
(a) Working Capital Loans from banks	-	-
Unsecured		
(a) Loans and advances from related parties	112.61	99.61
(b) Loans and advances from Others	4.00	4.00
Total	116.61	103.61

Note 5 **TRADE PAYABLES** (Rs.In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
(a) Micro,Small and Medium Enterprise		
Less than 01 Years		0.14
01-02 Years		49.62
02-03 Years		
More than 3 Years		
(b) Others		
Not Due		
Outstanding for the period of:		
Less than 01 Years	513.19	
01-02 Years		
02-03 Years	44.62	
More than 3 Years		
(b) Others		
Total	557.81	49.76

RONI AGRO LIMITED JALGAON

NOTES FORMING PART OF FINANCIAL STATEMNETS

Note 6 SHORT TERM PROVISIONS

(Rs.in Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Provision For		
(a) Employee benefits		
(b) Audit Fees	0.50	
(a) Others (Specify nature)		
(i) Income Tax	0.54	0.38
Total	**1.04**	**0.38**

Note 7 TRADE RECEIVABLES

(Rs.In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
(Unsecured and Considered Good)		
Unsecured and Considered Good		
Not Due		
Outstanding for Following Period from Due date		
Less than 6 Months	532.30	632.14
6 Months - 1 Years	391.89	
01-03 Years	251.72	
More than 3 Years		
Undisputed Trade Receivable - Cosidered doubtful		
Not Due		
Outstanding for Following Period from Due date		
Disputed Trade Receivable - Cosidered good		
Not Due		
Outstanding for Following Period from Due date		
Disputed Trade Receivable - Cosidered Doubtful		
Not Due		
Outstanding for Following Period from Due date		
Total	**1,175.91**	**632.14**

Note 8 CASH AND CASH EQUIVALENTS

(Rs.In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
a. Balances with banks		
SBI	0.11	
b. Cash on hand	1.84	1.23
Total	**1.95**	**1.23**

Note 9 OTHER CURRENT ASSETS

(Rs.In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
a. Loan and Advances		
Loan and Advances		20.00
Advace to Supplier		
b. Balance With Governmnet Authority	0.04	0.04
b. Prelimnary Exp.	2.56	3.84
Total	**2.60**	**23.88**

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Note 10 REVENUE FROM OPERATIONS

(Rs.In Lakhs)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
Sale of Goods	937.26	917.52
Other Operating Revenue	-	-
	-	-
Total	937.26	917.52

Note 10.1 PARTICULARS OF SALE OF GOODS

(Rs.In Lakhs)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
SALE OF GOODS	-	-
Sale of Traded Goods-Agricultural Commodities	937.26	917.52
	-	-
Total	937.26	917.52

Note 11 PURCHASE OF STOCK-IN-TRADE

(Rs.In Lakhs)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	-	-
Agriculture Produce	923.61	895.71
	-	-
Total	923.61	895.71

Note 12 EMPLOYEE BENEFITS EXPENSES

(Rs.In Lakhs)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
(a) Salaries and Wages	-	3.50
(b) Contributions to Provident Fund & Other Fund	-	-
(c) Staff welfare expenses	-	-
Total	-	3.50

Note 13 FINANCE COST

(Rs.In Lakhs)

Finance Cost	For the year ended 31 March, 2025	For the year ended 31 March, 2024
(a) Interest expense :-	-	-
(i) Borrowings	-	-
(ii) Interest on Govt. Payments	-	-
(b) Other borrowing costs	0.02	0.16
Total	0.02	0.16

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 14 OTHER EXPENSES (Rs.In Lakhs)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	-	-
Audit Fees	0.50	-
Freight & Forwarding Exp	10.11	18.94
Hamali Exp	-	3.51
Office Exp.	-	0.02
Professional and Consultancy Exp	-	1.40
Prelimnary Exp Written off	1.28	1.28
ROC Fee Exp	0.07	0.33
Round Off	-	0.00
Total	**11.96**	**25.48**

Note 25.1 PAYMENT TO AUDITORS AS: (Rs.In Lakhs)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
a. auditor	0.50	-
b. for taxation matters	-	-
c. for company law matters	-	-
d. for management services	-	-
e. for other services	-	-
f. for reimbursement of expenses	-	-
Total	**0.50**	-

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

For the Year Ended 31st March 2025

Notes Forming Part of the Financial Statements

15. The previous year's figures have been reworked, regrouped, and reclassified wherever necessary. Amounts and other disclosures for the preceding year are included as an integral part of the current annual financial statements and are to be read in relation to the amounts and other disclosures relating to the current financial year.

16. The Company has not revalued its Property, Plant and Equipment for the current year.

17. There has not Capital work in progress for the current year of the company.

18. There are no Intangible assets under development in the current year.

19. Credit and Debit balances of unsecured loans, Trade Payables, sundry Debtors, loans and Advances are subject to confirmation and therefore the effect of the same on profit could not be ascertained.

20. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

21. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

22. No proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988, as amended, and rules made thereunder.

23. The company has not been declared as willful defaulter by any bank or financial institution or government or government authority.

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

For the Year Ended 31st March 2025

24. The Company has not advanced or loaned to or invested in funds to any other person(s) or entity(is), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

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

25. The Company has not received any fund from any person(s) or entity(is), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall

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

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

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

28. **Foreign Currency Transactions:**
    During the reporting period, there were no transactions involving foreign currency.
    Accordingly:
    - There has been no expenditure in foreign currency.
    - There has been no income or earnings in foreign currency.

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

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

For the Year Ended 31st March 2025

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

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

32. **Statement of Management**

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

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

33. **Related Party Reporting:**

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

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

Sr. No.	Nature of Relationship	Name of the Parties
1.	Holding Company	Roni Household Limited
2	HARISH MANOHAR SIRWANI	Director
3	NIDHI HARISH SIRWANI	Director
4	MANOHAR ASANDAS SIRWANI	Director

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Transactions with Related parties:

(Rs. In Lakhs)

Sr. No.	Name of Related Parties	Nature of Relation	Nature of Transaction with related parties	Volume of Transaction Amount (Rs.)		Balance at the end of the Year (Rs.)	
				2024-25	2023-24	2024-25	2023-24
1	Roni Household Limited	Holding Company	Loan Taken	95.00	209.11	112.10	99.10
			Loan Repaid	82.00	365.51		
2	HARISH SIRWANI	Director	Loan Repaid	0	0	0.45	0.45

34. EARNINGS PER SHARE: -

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

(Rs. In Lakhs)

Particulars	2024-25
a. Net profit after tax	0.85
b. Weighted Average numbers of Equity Shares	50,00,000
c. Basic Earnings per Share	0.02
d. Diluted Earnings per Share	0.02

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

Based on information available with the company, on the status of the suppliers being Micro or

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small enterprises, on which the auditors have relied, the disclosure requirements of Schedule III to the Companies Act,2013 with regard to the payments made/due to Micro and small Enterprises are given below:

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

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

36. Loans or Advances in the nature of loans

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

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