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ANNUAL REPORT 2025 - 26

RONI HOUSEHOLDS LIMITED

CIN: L82990MH2017PLC300575

STRONGER HOMES
BRIGHTER TOMORROWS

HOME SOLUTIONS

QUALITY LIVING

PEOPLE FIRST

SUSTAINABLE GROWTH

RONI HOUSEHOLDS LIMITED
CIN: L82990MH2017PLC300575

INSIDE THIS REPORT

CORPORATE INFORMATION				
BOARD OF DIRECTORS:			**KEY MANAGERIAL PERSONNEL:**	
NAME	**DIN**	**DESIGNATION**	**NAME**	**DESIGNATION**
Mr. Harish Manohar Sirwani	07844075	Chairman and Managing Director	*Ms. Pooja Bagrecha	Company Secretary and Compliance Officer
Ms. Nidhi Harish Sirwani	07941219	Non- Executive Director	Mr. Arvind Durgashankar Pande	Chief Financial Officer
Mr. Manish Gurumukhdas Karera	10149326	Non- Executive Independent Director	^Mrs..Priyanka Madan Tambatkar	Company Secretary and Compliance Officer
Mrs. Shital Bhagvan Kharche	10660098	Non- Executive Independent Director	**Resigned on April 06, 2026* *^ Appointed w.e.f. July 06, 2026*	

REGISTERED OFFICE & CORPORATE OFFICE
Plot No. F - 55, Addl. MIDC Area, Ajanta Road, Jalgaon - 425003, Maharashtra.
Tel No.+91 9607312315 **Email:** ronihouseholds@gmail.com **Web:** www.ronihouseholds.com

STATUTORY AUDITOR	SECRETARIAL AUDITOR
M/s. D. G. M. S. & Co. Chartered Accountants	**M/s. Rajendra Kapase & Associates Practicing Company Secretary**
217/218/219, Manek Center, P.N Marg, Jamnagar-361001, (Gujarat) India	Flat No 103, 1st Floor, C Wing, Lalbag Co-op Hsg. Society, Market Yard Rd, Gultekadi 411037 Pune, Maharashtra

REGISTRAR & SHARE TRANSFER AGENT	
BIGSHARE SERVICES PRIVATE LIMITED Office No. S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri East,Mumbai-400093, Maharashtra.	**E-mail:** info@bigshareonline.com **Website:** www.bigshareonline.com **Tel no.:** +91 2262638378

BANKERS TO THE COMPANY	State Bank of India

COMMITTEES OF BOARD		
AUDIT COMMITTEE:		
NAME	**CATEGORY**	**DESIGNATION**
Mr. Manish Gurumukhdas Karera	Non-Executive Independent Director	Chairperson
Mrs. Shital Bhagvan Kharche	Non- Executive Independent Director	Member
Mrs. Nidhi Harish Sirwani	Non-Executive Director	Member

STAKEHOLDER'S GRIEVANCE & RELATIONSHIP COMMITTEE:		
NAME	**CATEGORY**	**DESIGNATION**
Mr. Manish Gurumukhdas Karera	Non-Executive Independent Director	Chairperson
Mr. Harish Manohar Sirwani	Chairman and Managing Director	Member
Mrs. Nidhi Harish Sirwani	Non-Executive Director	Member

NOMINATION AND REMUNERATION COMMITTEE:		
NAME	**CATEGORY**	**DESIGNATION**
Mr. Manish Gurumukhdas Karera	Non-Executive Independent Director	Chairperson
Mrs. Shital Bhagvan Kharche	Non- Executive Independent Director	Member
Mrs. Nidhi Harish Sirwani	Non-Executive Director	Member

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NOTICE OF 9th ANNUAL GENERAL MEETING

NOTICE is hereby given that the Nineth (9th) **Annual General Meeting** ("AGM") of the Members of **RONI HOUSEHOLDS LIMITED** ("the Company") will be held on **Wednesday, September 30, 2026** at **12:00 Noon** IST through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") to transact the following businesses.

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

ORDINARY BUSINESS:

1. **ADOPTION OF FINANCIAL STATEMENTS**:

To receive, consider and adopt the;

a) Audited Standalone Financial Statement of the Company for the Financial Year ended on March 31, 2026 and the report of the Board of Directors and Auditors thereon; and

b) Audited Consolidated Financial Statement of the Company for the Financial Year ended on March 31, 2026 and the report of Auditors thereon.

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

"**RESOLVED THAT** the Audited Standalone financial statement of the Company for the financial year ended on March 31, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

"**RESOLVED THAT** the Audited Consolidated financial statement of the Company for the financial year ended on March 31, 2026 and the report of Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

2. **TO APPOINT A DIRECTOR IN PLACE OF MR. HARISH MANOHAR SIRWANI (DIN: 07844075), WHO RETIRES BY ROTATION AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT:**

Based on the terms of appointment, Executive Directors and the Non-Executive Directors (other than Independent Directors) are subject to retirement by rotation. Mr. Harish Manohar Sirwani (DIN: 07844075), Chairman and Managing Director whose office is liable to retire at this AGM, being eligible, seeks re-appointment. Based on the performance evaluation and the recommendation of the Nomination and Remuneration Committee, the Board recommends his re-appointment.

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

"RESOLVED THAT, pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, the approval of the members of the Company be, and is hereby accorded to the reappointment of Mr. Harish Manohar Sirwani (DIN: 07844075), Chairman and Managing Director as such, to the extent that he is required to retire by rotation.**"**

3. RE-APPOINTMENT OF STATUTORY AUDITOR AND TO FIX THEIR REMUNERATION:

To consider and if thought fit to pass with or without modifications the following resolution as an **Ordinary Resolution**:

"**RESOLVED THAT**, pursuant to Section 139, 142 of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014, on the recommendation made by the Audit Committee and Board of Directors, approval of the members of the company be and is hereby accorded for re-appointment of M/s. D G M S & Co, Chartered Accountant, (FRN: 0112187W) as the Statutory Auditors of the Company, who shall hold office from the conclusion of this 09th Annual General Meeting till the conclusion of the 14th Annual General Meeting to be held in the calendar year 2031 and the Board be and is hereby authorized to fix such remuneration as may be determined by the Audit Committee in consultation with the Auditors, in addition to reimbursement of all out-of-pocket expenses as may be incurred in connection with the audit of the accounts of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized for and on behalf of the Company to take all necessary steps and to do all such acts, deeds, matters, and things which may deem necessary in this behalf."

<u>SPECIAL BUSINESSES:</u>

4. TO APPROVE PAYMENT OF REMUNERATION PAYABLE TO MR. HARISH MANOHAR SIRWANI (DIN: 07844075), CHAIRMAN AND MANAGING DIRECTOR OF THE COMPANY FOR HIS REMAINING TERM:

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

"**RESOLVED THAT** pursuant to the provisions of Section 196, 197, 198, 203 and other applicable provisions of the Companies Act, 2013, and Schedule V of the Act read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and other applicable rules, regulations issued by the Ministry of Corporate Affairs in this regard including any statutory amendments, modifications or re-enactment thereof and all other statutory approvals, as may be required and on recommendation of Nomination and Remuneration Committee and pursuant to approval of the Board of Directors (hereinafter referred to as "the Board"), the approval of the Members of the Company be and is hereby accorded for payment of remuneration to Mr. Harish Manohar Sirwani (DIN: 07844075), Chairman and Managing Director of the Company as set out in the explanatory statement attached hereto, for the existing term until revised and further with other terms and conditions remaining unchanged as per the explanatory statement of resolution passed for his appointment as Chairman and Managing Director with the power to the Board of Directors to alter and modify the same, inconsonance with the provisions of the Act and in the best interest of the Company;

RESOLVED FURTHER THAT subject to the provisions of Section 197 the Companies Act, 2013 as amended from time and time, the Remuneration payable to Mr. Harish Manohar Sirwani (DIN: 07844075), as set out in the explanatory statement attached hereto, in the event of loss or inadequacy of profit in any Financial Year, shall be as per the limit set out in Section II of Part II of Scheduled V to the Companies Act, 2013.

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

RESOLVED FURTHER THAT the Executive Directors and the Company Secretary of the Company, either jointly or severally be and are hereby authorized to file the said resolution with the Registrar of Companies and to do all such acts, deeds and things as may be necessary, expedient and incidental thereto to give effect to the above resolution."

5. **APPROVAL OF MATERIAL RELATED PARTY TRANSACTIONS WITH R S INDUSTRIES FOR THE FINANCIAL YEAR 2026-27:**

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

"RESOLVED THAT pursuant to Regulations 2(1)(zc) and 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Section 188 of the Companies Act, 2013 read with the rules framed thereunder (including any statutory modifications or re-enactments thereof), and the Company's Policy on Related Party Transactions, on the recommendation of the Audit Committee and approval of the Board of Directors, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board" which term shall be deemed to include any committee(s) constituted/to be constituted by the Board, from time to time, to exercise its powers conferred by this resolution), for entering into and/ or carrying out and/or continuing with contracts, arrangements and transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with R S Industries being a related party, aggregating value upto Rs. 10 Crores (Rupees Ten Crores Only) during the financial year 2026-27, whether by way of entered into or to be enter into, renewal(s) or extension(s) or modification(s) of earlier contract/ arrangements/ transactions or otherwise, with respect to Sale and/or Purchase of Goods or materials or providing and/or availing services and/or other transactions as disclosed in the Explanatory Statement for the relevant period notwithstanding the fact that the aggregate value of all these transaction(s), may exceed the prescribed thresholds as per provisions of the Act and SEBI Listing Regulations as applicable from time to time, provided, however, that the said contract(s/arrangement(s)/ transaction(s) so carried out shall be at arm's length basis and in ordinary course of business of the Company.

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

6. **APPROVAL OF MATERIAL RELATED PARTY TRANSACTIONS WITH HARISH SIRWANI, CHAIRMAN & MANAGING DIRECTOR OF THE COMPANY THE FINANCIAL YEAR 2026-27:**

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

"RESOLVED THAT pursuant to Regulations 2(1)(zc) and 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Section 188 of the Companies Act, 2013 read with the rules framed thereunder (including any statutory modifications or re-enactments thereof), and the Company's Policy on Related Party Transactions, on the recommendation of the Audit Committee and approval of the Board of Directors, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board" which term shall be deemed to include any committee(s) constituted/to be constituted by the Board, from time to time, to exercise its powers conferred by this resolution), for entering into and/ or carrying out and/or continuing with contracts, arrangements and transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with Mr. Harish Sirwani, Chairman & Managing Director of the Company, being a related party, aggregating value upto Rs. 5 Crores (Rupees Five Crores Only) during the financial year 2026-27, whether by way of entered into or to be enter into, renewal(s) or extension(s) or modification(s) of earlier contract/ arrangements/ transactions or otherwise, with respect to transactions as disclosed in the Explanatory Statement for the relevant period notwithstanding the fact that the aggregate value of all these transaction(s), may exceed the prescribed thresholds as per provisions of the Act and SEBI Listing Regulations as applicable from time to time, provided, however, that the said contract(s/arrangement(s)/ transaction(s) so carried out shall be at arm's length basis and in ordinary course of business of the Company.

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

7. APPROVAL OF MATERIAL RELATED PARTY TRANSACTIONS WITH NIDHI SIRWANI, NON-EXECUTIVE DIRECTOR OF THE COMPANY THE FINANCIAL YEAR 2026-27:

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

"RESOLVED THAT pursuant to Regulations 2(1)(zc) and 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Section 188 of the Companies Act, 2013 read with the rules framed thereunder (including any statutory modifications or re-enactments thereof), and the Company's Policy on Related Party Transactions, on the recommendation of the Audit Committee and approval of the Board of Directors, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board" which term shall be deemed to include any committee(s) constituted/to be constituted by the Board, from time to time, to exercise its powers conferred by this resolution), for entering into and/ or carrying out and/or continuing with contracts, arrangements and transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with Mrs. Nidhi Sirwani, Non-Executive Director of the Company, being a related party, aggregating value upto Rs. 5 Crores (Rupees Five Crores Only) during the financial year 2026-27, whether by way of entered into or to be enter into, renewal(s) or extension(s) or modification(s) of earlier contract/ arrangements/ transactions or otherwise, with respect to transactions as disclosed in the Explanatory Statement for the relevant period notwithstanding the fact that the aggregate value of all these transaction(s), may exceed the prescribed thresholds as per provisions of the Act and SEBI Listing Regulations as applicable from time to time, provided, however, that the said contract(s/arrangement(s)/ transaction(s) so carried out shall be at arm's length basis and in ordinary course of business of the Company.

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

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

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

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

Place: Jalgaon
Date: September 05, 2026

IMPORTANT NOTES:

1. The Ministry of Corporate Affairs ("MCA") has, vide General Circular No. 14/2020 dated April 8, 2020, General Circular No. 17/2020 dated April 13, 2020, General Circular No. 20/2020 dated May 5, 2020 and subsequent circulars issued in this regard, the latest being General Circular No. 03/2025 dated September 22, 2025 (collectively referred to as the "MCA Circulars"), permitted the holding of Annual General Meetings ("AGMs") through Video Conferencing ("VC") or Other Audio-Visual Means ("OAVM"). Further, the Securities and Exchange Board of India ("SEBI"), vide Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020 and subsequent circulars issued in this regard, (collectively referred to as the "SEBI Circulars"), has prescribed the manner of conducting AGMs through VC/OAVM for listed entities. Accordingly, in compliance with the MCA Circulars, the SEBI Circulars, the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the 9th Annual General Meeting of the Company is being held through VC/OAVM without the physical presence of the Members at a common venue. Hence, Members can attend and participate in the AGM through VC/ OAVM only. The detailed procedure for participation in the meeting through VC/OAVM is as per note below and available at the Company's website www.ronihouseholds.com

2. Information regarding appointment/re-appointment of Director(s) and Explanatory Statement in respect of special businesses to be transacted pursuant to Section 102 of the Companies Act, 2013 and/or Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard II is annexed hereto.

3. In view of the 'Green Initiatives in Corporate Governance' introduced by MCA and in terms of the provisions of the Act, members who are holding shares of the Company in physical mode, are required to register their email addresses, so as to enable the Company to send all notices/reports/ documents/intimations and other correspondences, etc., through emails in the electronic mode instead of receiving physical copies of the same. Members holding shares in dematerialized form, who have not registered their email addresses with Depository Participant(s), are requested to register/ update their email addresses with their Depository Participant(s).

4. Pursuant to the General Circular No. 09/2024 dated September 19, 2024 and General Circular No. 03/2025 dated September 22, 2025 issued by the Ministry of Corporate Affairs ("MCA Circulars"), & and SEBI Circular SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024 ("SEBI Circular"), the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. Hence, the Proxy Form and Attendance Slip including Route Map are not annexed to this Notice. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting. Institutional/Corporate Shareholders are required to send a scanned copy (PDF/JPG format) of its Board or governing body resolution/authorization etc., authorising its representative to attend the AGM through VC/OAVM on its behalf and to vote through remote e-voting. The said resolution/ authorization shall be sent to the Company Secretary by email to ronihouseholds@gmail.com with a copy marked to evoting@nsdl.com and scrutinizer atcomplianceteam65@gmail.com , at least 48 hours before the commencement of AGM.

5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Act.

6. In accordance with the Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India ("ICSI"), as revised with effect from April 01, 2024, read with Clarification/Guidance on applicability of Secretarial Standards 2 dated April 15, 2020 issued by the ICSI, the proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company which shall be the deemed venue of the AGM.

7. Pursuant to the provisions of Section 113 of the Act, Body Corporates/Institutional/Corporate members intending for their authorized representatives to attend the meeting are requested to send to the Company, on ronihouseholds@gmail.com with a copy marked to complianceteam65@gmail.com and evoting@nsdl.com from their registered Email ID a scanned copy (PDF/ JPG format) of certified copy of the Board Resolution/ Authority Letter authorizing their representative to attend and vote on their behalf at the meeting.

8. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

9. The Notice has also been uploaded on the website of the Company at www.ronihouseholds.com & the website of the Stock Exchange i.e. BSE Limited at www.bseindia.com and is also made available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

10. Members seeking any information with regard to accounts or seeking clarifications on the Annual Report are requested to write to the Company at least 7 days before the meeting so as to enable the management to keep the information ready.

11. Members holding the shares in physical mode are requested to notify immediately the change of their address and bank particulars to the R & T Agent of the Company. In case shares held in dematerialized form, the information regarding change of address and bank particulars should be given to their respective Depository Participant.

12. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Act, and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, will be available for inspection by the members during the AGM. All documents referred to in the Notice will also be available for electronic inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM, i.e. Wednesday, September 30, 2026. Members seeking to inspect such documents can send an email to ronihouseholds@gmail.com

13. Pursuant to regulation 44(6) of the SEBI Listing Regulations, as amended, the Company is providing VC/OAVM facility to its members to attend the AGM.

14. Process and manner for Members opting for voting through Electronic means:

i. Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI Listing Regulations (as amended), and the MCA Circulars, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited ("NSDL"), as the Authorised e-Voting agency for facilitating voting through electronic means, as the authorized e-Voting agency. The facility of casting votes by Members using remote e-voting as well as e-voting system on the date of the AGM will be provided by NSDL.

ii. Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date i.e. Wednesday, September 23, 2026, shall be entitled to avail the facility of remote e-voting as well as e-voting system on the date of the AGM. Any recipient of the Notice, who has no voting rights as on the Cut-off date, shall treat this Notice as intimation only.

iii. A person who has acquired the shares and has become a Member of the Company after the dispatch of the Notice of the AGM and prior to the Cut-off date i.e. Wednesday, September 23, 2026, shall be entitled to exercise his/her vote either electronically i.e. remote e-voting or e-voting system on the date of the AGM by following the procedure mentioned in this part.

iv. The remote e-voting period commences on Sunday, September 27, 2026 at 09:00 A.M. (IST) and ends on Tuesday, September 29, 2026 at 05:00 P.M. (IST). During this period, members holding shares in dematerialized form, as on cut-off date, i.e. as on Wednesday, September 23, 2026 may cast their votes electronically. The Members will not be able to cast their vote electronically beyond the date and time mentioned above and the remote e-voting module shall be disabled for voting by NSDL thereafter.

v. A member will not be allowed to vote again on any resolution on which vote has already been cast.

vi. The voting rights of the Members shall be in proportion to their share in the paid-up equity share capital of the Company as on the Cut-off date i.e. Wednesday, September 23, 2026. The Company has appointed M/s. Mittal V. Kothari & Associates, Practicing Company Secretary to act as the Scrutinizer for remote e-voting as well as the e-voting on the date of the AGM, in a fair and transparent manner.

15. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), the MCA Circulars & SEBI Circulars, the Company is providing facility of remote e-Voting to its Members in respect of the businesses to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by NSDL.

1. Electronic dispatch of Notice and Annual Report in accordance with the MCA General Circular Nos. 20/2020 dated 5th May, 2020 and 10/2022 dated 28th December, 2022 and SEBI Circular No. SEBI/HO/ CFD/PoD-2/P/CIR/2023/4 dated 5th January, 2023, the financial statements (including Board's Report, Auditors' Report or other documents required to be attached therewith) for the Financial Year ended 31st March 2026 pursuant to section 136 of the Act and Notice calling the AGM pursuant to section 101 of the Act read with the Rules framed thereunder, such statements including the Notice of AGM are being sent only in electronic mode to those Members whose email addresses are registered with the Company/ bigshare services private limited or the Depository Participant(s). The physical copies of such statements and Notice of AGM will be dispatched only to those shareholders who request for the same. A letter providing the web-link, including the exact path, where complete details of the Annual Report is sent to those shareholder(s) who have not registered their email ID either with the Company or depository by the company.

16. Members holding shares in dematerialized mode are requested to register / update their email addresses with the relevant Depository Participants.

17. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone / mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc.

18. To prevent fraudulent transactions, members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.

19. SEBI vide Circular Nos. SEBI/HO/OIAE/OIAE_IAD-1/P/ CIR/2023/131 dated July 31, 2023, and SEBI/HO/OIAE/ OIAE_IAD-1/P/CIR/2023/135 dated August 4, 2023, read with Master Circular No. SEBI/HO/ OIAE/OIAE_IAD-1/P/ CIR/2023/145 dated July 31, 2023, has established a common Online Dispute Resolution Portal ("ODR Portal") for resolution of disputes arising in the Indian Securities Market. Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the RTA/ Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal (https://smartodr.in/login).

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

The remote e-voting period begins on Sunday, September 27, 2026 at 09:00 A.M. (IST) and ends on Tuesday, September 29, 2026 at 05:00 P.M (IST) The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. on Wednesday, September 23, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Wednesday, September 23, 2026.

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

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

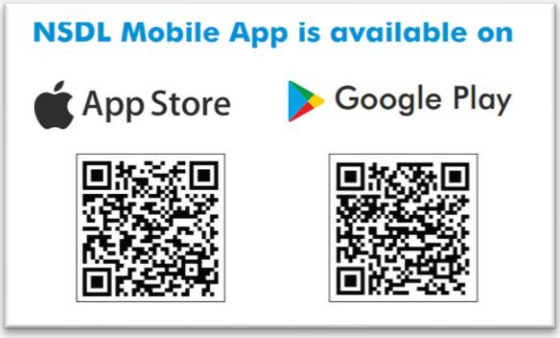
STEP 1: ACCESS TO NSDL E-VOTING SYSTEM

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

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

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

Type of Shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	**1.** For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. **2.** Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. **3.** If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp **4.** Visit the e-Voting website of NSDL. Open web browser by typing the following URL: www.evoting.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched,

	click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. **5.** Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. 
Individual Shareholders holding securities in demat mode with CDSL	**1.** Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. **2.** After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. **3.** If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. **4.** Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

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

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

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

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

4. Your User ID details are given below:

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

	For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders are given below:

a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

(i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com

c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

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

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

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to complianceteam65@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request at evoting@nsdl.com

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

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to ronihouseholds@gmail.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to ronihouseholds@gmail.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **<u>Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode</u>**.
3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat a0ccount in order to access e-Voting facility.

<u>THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:</u>

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

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

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the

notice to avoid last minute rush. Further Members can also use the OTP based login for logging into the e-Voting system of NSDL.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. For ease of conduct, Members who would like to ask questions may send their questions in advance at least seven (7) days before AGM mentioning their name, demat account number/folio number, email id, mobile number at ronihouseholds@gmail.com and register themselves as a speaker. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM.

6. Since the AGM will be held through VC/OAVM, the Route Map is not annexed in this Notice.

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

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

CONTACT DETAILS:

Company	**RONI HOUSEHOLDS LIMITED** **Address**: Plot No. F - 55, Addl. MIDC Area Ajanta Road, Jalgaon- 425003, Maharashtra **Tel No**. +91 9607312315 **Email**: ronihouseholds@gmail.com **Web**: www.ronihouseholds.com
Registrar and Transfer Agent	**Bigshare Services Pvt. Ltd.** S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri East, Mumbai-400093, Maharashtra. **E-mail:** cs@bigshareonline.com **Website:** https://www.bigshareonline.com/ **Tel no.:** +91 2262638378
e-Voting Agency & VC / OAVM	**National Securities Depository Limited** **Email:** evoting@nsdl.com **NSDL help desk:** 1800-222-990
Scrutinizer	**M/s. Mittal V. Kothari & Associates,** **Ms. Mittal Kothari (Membership No. 46731 C P No.: 17202)** **Email:** complianceteam65@gmail.com **Mo No:** +91 91060 83170

ANNEXURE TO THE NOTICE

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

ITEM NO. 4:

TO APPROVE PAYMENT OF REMUNERATION PAYABLE TO MR. HARISH MANOHAR SIRWANI (DIN: 07844075), CHAIRMAN AND MANAGING DIRECTOR OF THE COMPANY FOR HIS REMAINING TERM: SPECIAL RESOLUTION

Mr. Harish Manohar Sirwani was appointed as Chairman and Managing Director for a period of 5 years w.e.f August 28, 2018 and Re-appointed as a Chairman and Managing Director for further period of five (5) years with effect from August 11, 2023.

On the recommendation of the Nomination and Remuneration Committee of the Company, the Board, in its meeting held on Saturday, September 05, 2026 has considered approval of remuneration, i.e. upto Rs 1.00 Lakh per month with such increments as may be decided by the Board from time to time to be paid to Mr. Harish Manohar Sirwani (DIN: 07844075) for his tenure as Chairman and Managing Director. The other terms and conditions of his appointment, as approved by the Shareholders shall remain unchanged.

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

Further, as per the provisions of Section 197 the Companies Act, 2013 as amended from time and time, the minimum Remuneration payable to Mr. Harish Manohar Sirwani (DIN: 07844075), in the event of loss or inadequacy of profit in any Financial Year, shall be as per the limit set out in Section II of Part II of Scheduled V to the Companies Act, 2013 or any other applicable limits, as provided by the Central Government in this regard, from time to time. Pursuant to Sections 197, 198 and all other applicable provisions of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), the remuneration payable to Mr. Harish Manohar Sirwani (DIN: 07844075) is now being placed before the Members for their approval by way of Special Resolution.

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

GENERAL INFORMATION:

Nature of Industry:
The company is engaged mainly trade in plastic granules and plastic households' products.

Date or expected date of commencement of commercial production:
The Company is already operational.

In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus:
Not Applicable

Financial performance based on given indicators:

FINANCIAL RESULTS:
(Amount in Lakh)

Particulars	F.Y. 2025-26	F.Y. 2024-25
Revenue From Operations	237.14	778.12
Other Income	144.47	7.16
Total Income	**381.61**	**785.28**
Less: Total Expenses before Depreciation, Finance Cost and Tax	376.85	638.25

Profit before Depreciation, Finance Cost and Tax	**4.76**	**147.04**
Less: Depreciation	51.53	46.82
Less: Finance Cost	17.69	19.78
Profit Before Tax	**(64.28)**	**80.44**
Less: Current Tax	-	21.52
Less: Deferred tax Liability (Asset)	(14.71)	(9.72)
Profit after Tax	**(49.57)**	**68.65**

Foreign investments or collaborations, if any:
No collaborations have been made by the Company with any of foreign entity. Further, as at 31 March, 2026, total holding of Foreign Shareholders was NIL Equity Shares.

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

Information about Mr. Harish Manohar Sirwani (DIN: 07844075).

Background Details:

Mr. Harish Manohar Sirwani, aged 41 years, is the Managing Director of our Company. He is one of the founding members of our Company. He holds Master Degree in Business Administration from North Maharashtra University, Jalgaon. Post qualification, he started his own venture, a proprietorship concern viz. "M/s. Roni Enterprises" (which was takeover by the Company in 2018) to trade in plastic granules and household items. Later in 2017, as a growth strategy he founded Roni Households Limited with his wife Mrs. Nidhi Sirwani to trade plastic granules and household items on a larger scale. Currently, he is overseeing the Operations Department of our Company.

Past Remuneration: No Remuneration withdrawn for FY 2025-26.

Recognition of Award: None

Job Profile and his suitability:
As Chairman and Managing Director of the Company, he is responsible for the management of the Company, subject to the superintendence, guidance and control of the Board of Directors. Taking into account his previous experience and knowledge about the industry and the nature and size of operations of the Company, he is a fit and proper person as the Managing Director of the Company.

Remuneration Proposed: Upto Rs. 1.00 Lakh per month with such increments as may be decided by the Board from time to time, subject to ceiling on maximum remuneration in terms of provisions of Section II of Part II of Schedule V to the Companies Act, 2013.

Comparative Remuneration profile with respect to industry, size of the Company, profile of the position and person:
Taking into consideration the size of the Company, the profile of Mr. Harish Manohar Sirwani and the industry bench marks, the proposed remuneration well below in compared to the comparable Companies.

Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any:
He is husband of Nidhi Harish Sirwani (DIN: 07941219), Non- Executive Director of the company.

OTHER INFORMATION:
Reasons of loss or inadequate profits:
We are working as per industry standards. The profit margin is low in our industry. The remuneration to be given is decided based on industry standards, looking to their profile the remuneration is justified.

Steps taken or proposed to be taken for improvement
The Company has initiated various steps to improve its administrative performance, including lowering its administrative costs.

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

In compliance with the provisions of Sections 197, 198 and other applicable provisions of the Act, read with Schedule V to the Act, the ratification of remuneration specified above for the remaining tenure as Chairman and Managing Director to Mr. Harish Manohar Sirwani (DIN: 07844075), is now being placed before the Members for their approval. The Board of Directors recommends the Special Resolution at Item No.4 of the accompanying Notice for approval by the Members of the Company.

Except Mr. Harish Manohar Sirwani (DIN: 07844075), himself and his relatives to the extent of their shareholding in the Company if any, none of the Directors or Key Managerial Personnel of the Company including their relatives is interested or concerned in the Resolution.

The statement of additional information required to be disclosed as per Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standard II issued by ICSI is Annexure to Notice of 9th Annual General Meeting.

The Board of Directors is of the view that the remuneration payable to Mr. Harish Manohar Sirwani (DIN: 07844075), is commensurate with his abilities and experience and accordingly recommends the Special Resolution of the accompanying Notice for approval by the Members of the Company.

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

Members may note that this resolution along with its explanatory statement be considered as Memorandum setting out terms and conditions of appointment and remuneration of Mr. Harish Manohar Sirwani (DIN: 07844075), as Chairman and Managing Director of the Company.

ITEM NO. 5:

APPROVAL OF MATERIAL RELATED PARTY TRANSACTIONS WITH R S INDUSTRIES FOR THE FINANCIAL YEAR 2026-27: ORDINARY RESOLUTION

Pursuant to provisions of Section 188 of the Companies Act, 2013 and SEBI Listing Regulations, the related party transactions which are beyond the threshold limits are required to be approved by the Members of the Company. Further, as per Regulation 23 of the SEBI Listing Regulations, all Material Related Party Transactions shall require prior approval of the Members by means of an Ordinary Resolution, even if such transaction(s) are in the ordinary course of business and at an arm's length pricing basis. A transaction with a Related Party shall be considered material, if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceeds Rs. 50 crore or 10% of the annual consolidated turnover of a SME listed entity as per the last audited financial statements of the listed entity, whichever is lower.

R S Industries is related party with reference to the Company within the meaning of Clause (76) of section 2 of the Companies Act 2013 & Regulation 2(1)(zb) of the SEBI Listing Regulations.

The value of proposed aggregate transactions with R S Industries is likely to exceed the said threshold limit during the financial year 2026-27. Accordingly, transaction(s) entered with R S Industries comes within the meaning of Related Party Transaction(s) in terms of the abovementioned provisions.

SEBI, vide Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025 ("Circular"), has mandated listed entities to follow the Industry Standards on "Minimum Information to be provided to the Audit Committee and Members for approval of Related Party Transactions" ("RPT Industry Standards"). The said Industry Standards prescribe the information required to be placed before the Audit Committee and the Members for approval of material Related Party Transactions.

The Management has placed before the Audit Committee all the relevant details as required under the RPT Industry Standards. After considering the necessity, nature & terms of the proposed transactions, related party transactions as set out in this Notice have been unanimously approved by the Audit Committee & the approval of the members is required by way of Ordinary Resolution.

Pursuant to Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Section III-B of the SEBI Master Circular bearing reference no. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 ("SEBI Master Circular") along with details as required under the revised Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), particulars of the transactions with R S Industries are as follows:

Sr.	Particulars	Remarks
PART A. Details of the related party and transactions with the related party		
A(1). Basic details of the related party		
1.	**Name of Related Parties**	R S Industries
2.	**Country of incorporation of the related party**	India
3.	**Nature of business of the related party**	Manufacturing of Plastic granules & plastic products
A(2). Relationship and ownership of the related party		
1.	**Relationship between the listed entity/ subsidiary (in case of transaction involving the subsidiary) and the related party.** - **Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.** - **Where the Related Party is a partnership firm or a sole**	R S industries is sole proprietorship of Mrs. Nidhi Sirwani, Promoter & Non-executive Director of the Company. Not Applicable The promoters and promoter group of our company holds entire control in R S Industries.

	proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity / subsidiary (in case of transaction involving the subsidiary). - **Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary)** *Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control.*	The promoters and promoter group of our company holds entire control in R S Industries. Shareholding details of our promoter/Directors mentioned below:

Name of Director	Position in Roni Households Limited	% of holding in Roni Households Limited	Position in R S Industries	% of holding in R S Industries
Sirwani Harish Manohar	Director / Shareholder	35.00%	-	-
Nidhi Harish Sirwani	Relative of Director	25.10%	Sole proprietor	-
Manohar Asandas Sirwani	Relative of Director	0.00%	-	-
Rajani Manoharlal Sirwani	Relative of Director	0.00%	-	-

A(3). Details of previous transactions with the related party

1.	**Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year**	Amount in Lakhs

Year	Nature of Transaction	Amount of Transaction
2025-26	Sale / Purchase	Rs. 79.19

2.	**Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.**	Amount in Lakhs

Quarter	Nature of Transaction	Amount of Transaction
30.06.2026	Sale / Purchase	Rs. 7.60

3.	**Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.**	No
A(4). Amount of the proposed transaction(s)		
1.	**Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.**	Rs. 10 Cr. For Purchase/ Sale Transaction
2.	**Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?**	Yes
3.	**Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year**	414.70%
4.	**Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)**	N.A
5.	**Value of the proposed transactions as a percentage of the related**	1192.75%% of total turnover of R S Industries

	party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	
6.	**Financial performance of the related party for the immediately preceding financial year**	<table><tr><td>**Particulars**</td><td>***FY 2025-26**</td></tr><tr><td>Turnover</td><td>83.84 Lakhs</td></tr><tr><td>Profit After Tax</td><td>12 Lakhs app.</td></tr><tr><td>Net Worth</td><td>3.50 Crore app.</td></tr></table>***Since, Financial Statements for the FY 2025-26 are yet to be considered & approved by the company, unaudited figures are considered here.**
A(5). Basic details of the proposed transaction		
1.	**Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)**	sale of goods/services, purchase of goods/services
2.	**Details of each type of the proposed transaction**	Sale and Purchase of Goods/Services collectively upto Rs. 10 Cr.
3.	**Tenure of the proposed transaction (tenure in number of years or months to be specified)**	1 year i.e. for the FY 2026-27
4.	**Whether omnibus approval is being sought?**	Yes
5.	**Value of the proposed transaction during a financial year.** **If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.**	Rs. 10 Crores
6.	**Justification as to why the RPTs proposed to be**	The proposed RPT is in the best interest of the listed entity as both parties operate in the same line of business, allowing for strong operational synergy and better coordination. In case of any shortfall in raw materials

	entered into are in the interest of the listed entity	or finished goods, the related party can ensure timely supply, enabling the company to meet customer requirements without delay. This helps maintain business continuity, customer satisfaction, and market reputation. The transactions will be conducted at arm's length and in the ordinary course of business, ensuring transparency and compliance. Overall, these arrangements support efficient operations and add strategic value to the listed entity.
7.	**Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.** **a. Name of the director / KMP** **b. Shareholding of the director / KMP, whether direct or indirect, in the related party** *Explanation: Indirect interest shall mean interest held through any person over which an individual has control.*	Name of related Directors: 1. Mr. harish Sirwani 2. Mrs. Nidhi Sirwani For Shareholding refer point A(2) 1 above
8.	**A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.**	N.A.
9.	**Other information relevant for decision making**	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Act forming part of this Notice.
PART B. Details for specific transactions		
B(1). Disclosure relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances		
1.	**Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.**	Each and all transactions with related party are in the ordinary course of business and on arm's length basis. Hence, the Management is of the view that bids are not required to be solicited for the said transactions.
2.	**Basis of determination of price.**	The pricing of the proposed transactions shall be determined on an arm's length basis, having regard to prevailing market prices, comparable uncontrolled prices, negotiated commercial terms, cost-plus

		methodology or such other generally accepted pricing methodology, wherever applicable & the same rate is applied as offered to non-related entities on the same day, for the same quality of goods or services. This ensures consistency in pricing, adherence to market standards, and that all transactions are conducted at arm's length.
3.	**In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:** **a. Amount of Trade advance** **b. Tenure** **c. Whether same is self-liquidating?**	N.A

Other Information

Sl. No.	**Particulars**	**Details**
1.	Disclosure of the fact that the Audit Committee has reviewed the certificates provided by the CEO / Managing Director / Whole Time Director / Manager and CFO of the listed entity as required under the RPT Industry Standards	The Audit Committee has reviewed the certificate issued by the Managing Director and the Chief Financial Officer of the Company, as required under the RPT Industry Standards.
2.	Disclosure that the material RPT or any material modification thereto has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the Members	The proposed Material Related Party Transactions have been approved by the Audit Committee, and the Board of Directors recommends the Ordinary Resolution for approval by the Members.
3.	Web-link and QR Code, through which Members can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable
4.	Affirmation that the Audit Committee and Board of Directors, while providing information to the Members, have redacted the commercial secrets and such other information that would affect competitive position of listed entity and in its assessment, the redacted disclosures still provide all the necessary information to the Members for informed decision making	The Audit Committee and the Board of Directors confirm that all information necessary for the Members to make an informed decision has been provided in this Notice and that any commercially sensitive information has been appropriately redacted, wherever considered necessary, without affecting the completeness of the

		disclosures.
5.	Any other information that may be relevant	Not Applicable

All executive directors, promoters and entire Promoter Group are, concerned or interested in the said resolution.

Since, entire Promoters and Promoters' Group may construe as Related Party to this transaction, all entities falling under the definition of Promoters and Promoters' Group of the Company shall abstain from voting for this resolution.

The Board of Directors recommends passing of the resolution as set out item no. 5 of this Notice as Ordinary Resolution.

ITEM 6 & 7:

In view of the nature of business and to meet the working capital requirements, the Company avails loan from Mr. Harish Sirwani, Chairman & Managing Director & Mrs. Nidhi Sirwani, Non-Executive Director of the Company on a regular basis.

Pursuant to provisions of Section 188 of the Companies Act, 2013 and SEBI Listing Regulations, the related party transactions which are beyond the threshold limits are required to be approved by the Members of the Company. Further, as per Regulation 23 of the SEBI Listing Regulations, all Material Related Party Transactions shall require prior approval of the Members by means of an Ordinary Resolution, even if such transaction(s) are in the ordinary course of business and at an arm's length pricing basis. A transaction with a Related Party shall be considered material, if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceeds Rs. 50 crore or 10% of the annual consolidated turnover of a SME listed entity as per the last audited financial statements of the listed entity, whichever is lower.

Both Directors are related party with reference to the Company within the meaning of Clause (76) of section 2 of the Companies Act 2013 & Regulation 2(1)(zb) of the SEBI Listing Regulations.

The value of proposed aggregate transactions is likely to exceed the said threshold limit during the financial year 2026-27. Accordingly, transaction(s) comes within the meaning of Related Party Transaction(s) in terms of the abovementioned provisions.

SEBI, vide Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025 ("Circular"), has mandated listed entities to follow the Industry Standards on "Minimum Information to be provided to the Audit Committee and Members for approval of Related Party Transactions" ("RPT Industry Standards"). The said Industry Standards prescribe the information required to be placed before the Audit Committee and the Members for approval of material Related Party Transactions.

The Management has placed before the Audit Committee all the relevant details as required under the RPT Industry Standards. After considering the necessity, nature & terms of the proposed transactions, related party transactions as set out in this Notice have been unanimously approved by the Audit Committee & the approval of the members is required by way of Ordinary Resolution.

Pursuant to Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Section III-B of the SEBI Master Circular bearing reference no. SEBI/HO/49/14/14(7)2025-CFD-

POD2/I/3762/2026 dated January 30, 2026 ("SEBI Master Circular") along with details as required under the revised Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), particulars of the transactions with Mr. Harish Sirwani, Chairman & Managing Director & Mrs. Nidhi Sirwani, Non-Executive Director are as follows:

Sr.	Particulars	Remarks	Remarks
PART A. Details of the related party and transactions with the related party			
A(1). Basic details of the related party			
1.	**Name of Related Parties**	**Harish Sirwani**	**Nidhi Sirwani**
2.	**Country of incorporation of the related party**	Not applicable	Not applicable
3.	**Nature of business of the related party**	Not applicable	Not applicable
A(2). Relationship and ownership of the related party			
1.	**Relationship between the listed entity/ subsidiary (in case of transaction involving the subsidiary) and the related party.**	Harish Sirwani, Chairman & Managing Director & Promoter of the Company.	Mrs. Nidhi Sirwani, Promoter & Non-executive Director of the Company.
	- **Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.**	Not Applicable	Not Applicable
	- **Where the Related Party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity / subsidiary (in case of transaction involving the subsidiary).**	Not applicable Shareholding details of our promoter/Directors mentioned below:	Not applicable Shareholding details of our promoter/Directors mentioned below:

<table>
<tr><td></td><td>- Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary)

Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control.</td><td>
<table>
<tr><th>Name of Director</th><th>Position in Roni Households Limited</th><th>% of holding in Roni Households Limited</th></tr>
<tr><td>Sirwani Harish Manohar</td><td>Director / Shareholder</td><td>35.00%</td></tr>
<tr><td>Nidhi Harish Sirwani</td><td>Relative of Director</td><td>25.10%</td></tr>
<tr><td>Manohar Asandas Sirwani</td><td>Relative of Director</td><td>0.00%</td></tr>
<tr><td>Rajani Manoharlal Sirwani</td><td>Relative of Director</td><td>0.00%</td></tr>
</table>
</td><td>
<table>
<tr><th>Name of Director</th><th>Position in Roni Households Limited</th><th>% of holding in Roni Households Limited</th></tr>
<tr><td>Sirwani Harish Manohar</td><td>Director / Shareholder</td><td>35.00%</td></tr>
<tr><td>Nidhi Harish Sirwani</td><td>Relative of Director</td><td>25.10%</td></tr>
<tr><td>Manohar Asandas Sirwani</td><td>Relative of Director</td><td>0.00%</td></tr>
<tr><td>Rajani Manoharlal Sirwani</td><td>Relative of Director</td><td>0.00%</td></tr>
</table>
</td></tr>
<tr><td colspan="4">A(3). Details of previous transactions with the related party</td></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year</td><td>Amount in Lakhs
<table>
<tr><th>Year</th><th>Nature of Transaction</th><th>Amount of Transaction</th></tr>
<tr><td>2025-26</td><td>Loan Given</td><td>Rs. 49.03</td></tr>
<tr><td>2025-26</td><td>Loan Repaid</td><td>Rs. 150.62</td></tr>
</table>
</td><td>Amount in Lakhs
<table>
<tr><th>Year</th><th>Nature of Transaction</th><th>Amount of Transaction</th></tr>
<tr><td>2025-26</td><td>Loan Given</td><td>Rs. 16.76</td></tr>
<tr><td>2025-26</td><td>Loan Repaid</td><td>Rs. 96.80</td></tr>
</table>
</td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in</td><td>Amount in Lakhs
<table>
<tr><th>Quarter</th><th>Nature of Transaction</th><th>Amount of Transaction</th></tr>
<tr><td>30.06.2026</td><td>Loan repayment</td><td>Rs. 35.51</td></tr>
</table>
</td><td>Amount in Lakhs
<table>
<tr><th>Quarter</th><th>Nature of Transaction</th><th>Amount of Transaction</th></tr>
<tr><td>30.06.2026</td><td>Loan repayment</td><td>Rs. 26.85</td></tr>
</table>
</td></tr>
</table>

	which the approval is sought.		
3.	**Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.**	No	No
A(4). Amount of the proposed transaction(s)			
1.	**Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.**	Rs. 5 Cr. For Borrowings by the listed entity	Rs. 5 Cr. For Borrowings by the listed entity
2.	**Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?**	Yes	Yes
3.	**Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year**	207.35%	207.35%
4.	**Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)**	N.A	N.A
5.	**Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be**	N.A. as related party is an Individual	N.A. as related party is an Individual

	made on standalone turnover of related party) for the immediately preceding financial year, if available.		
6.	**Financial performance of the related party for the immediately preceding financial year**	N.A. as related party is an Individual	N.A. as related party is an Individual
A(5). Basic details of the proposed transaction			
1.	**Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)**	Borrowings by the listed entity	Borrowings by the listed entity
2.	**Details of each type of the proposed transaction**	Borrowings by the listed entity upto Rs. 5 Cr.	Borrowings by the listed entity upto Rs. 5 Cr.
3.	**Tenure of the proposed transaction (tenure in number of years or months to be specified)**	1 year i.e. for the FY 2026-27	1 year i.e. for the FY 2026-27
4.	**Whether omnibus approval is being sought?**	Yes	Yes
5.	**Value of the proposed transaction during a financial year.** **If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.**	Rs. 5 Crores	Rs. 5 Crores
6.	**Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity**	The proposed loan from the Directors is in the interest of the Listed Entity as the funds will be utilised to meet the Company's smooth and uninterrupted day-to-day working capital requirements and general business needs. The proposed borrowing will provide timely liquidity to the Company, support its operational requirements and ensure continuity of its business activities. Further, availing funds from the Directors enables the Company to meet its immediate	The proposed loan from the Directors is in the interest of the Listed Entity as the funds will be utilised to meet the Company's smooth and uninterrupted day-to-day working capital requirements and general business needs. The proposed borrowing will provide timely liquidity to the Company, support its operational requirements and ensure continuity of its business activities. Further, availing funds from the Directors enables the Company to meet its immediate funding requirements in a

		funding requirements in a flexible and efficient manner, without adversely affecting its regular operations.	flexible and efficient manner, without adversely affecting its regular operations.
7.	**Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.** **a. Name of the director / KMP** **b. Shareholding of the director / KMP, whether direct or indirect, in the related party** *Explanation: Indirect interest shall mean interest held through any person over which an individual has control.*	Name of related Directors: 1.Mr. harish Sirwani 2.Mrs. Nidhi Sirwani For Shareholding refer point A(2) 1 above	Name of related Directors: 1.Mr. harish Sirwani 2.Mrs. Nidhi Sirwani For Shareholding refer point A(2) 1 above
8.	**A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.**	N.A.	N.A.
9.	**Other information relevant for decision making**	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Act forming part of this Notice.	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Act forming part of this Notice.
PART B. Details for specific transactions			
B(5). Disclosure relating to in case of transactions relating to borrowings by the listed entity or its subsidiary			
1.	**Material covenants of the proposed transaction**	Rate of Interest: 0.00% Initial term of 1 year and further renewed on demand and mutual terms	Rate of Interest: 0.00% Initial term of 1 year and further renewed on demand and mutual terms
2.	**Interest rate (in terms of numerical value or base rate and applicable spread)**	0.00%	0.00%
3.	**Cost of borrowing** **Note: This shall include all costs associated with the borrowing**	0.00%	0.00%

4.	**Maturity / due date**	Repayable on demand	Repayable on demand
5.	**Repayment schedule & terms**	Repayable on demand	Repayable on demand
6.	**Whether secured or unsecured**	Unsecured	Unsecured
7.	**If secured, the nature of security & security coverage ratio**	Not applicable	Not applicable
8.	**The purpose for which the funds will be utilized by the listed entity / subsidiary**	Business Purpose	Business Purpose
PART C. specific type of material RPT transactions not covered in Part A and B – Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary :			
1.	**Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements** **Note: This shall not be applicable to listed banks/NBFC/insurance companies/housing finance companies.** **a. Before transaction** **b. After transaction**	0.16	0.16
2.	**Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements** **Note: This shall not be applicable to listed banks/NBFC/insurance companies/ housing finance companies** **a. Before transaction** **b. After transactions**	2.24	2.24

Other Information

Sl. No.	Particulars	Details
1.	Disclosure of the fact that the Audit Committee has reviewed the certificates provided by the CEO / Managing Director / Whole Time Director / Manager and CFO of the listed entity as required under the RPT Industry Standards	The Audit Committee has reviewed the certificate issued by the Managing Director and the Chief Financial Officer of the Company, as required under the RPT Industry Standards.
2.	Disclosure that the material RPT or any material modification thereto has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the Members	The proposed Material Related Party Transactions have been approved by the Audit Committee, and the Board of Directors recommends the Ordinary Resolution for approval by the Members.
3.	Web-link and QR Code, through which Members can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable
4.	Affirmation that the Audit Committee and Board of Directors, while providing information to the Members, have redacted the commercial secrets and such other information that would affect competitive position of listed entity and in its assessment, the redacted disclosures still provide all the necessary information to the Members for informed decision making	The Audit Committee and the Board of Directors confirm that all information necessary for the Members to make an informed decision has been provided in this Notice and that any commercially sensitive information has been appropriately redacted, wherever considered necessary, without affecting the completeness of the disclosures.
5.	Any other information that may be relevant	Not Applicable

All executive directors, promoters and entire Promoter Group are, concerned or interested in the said resolution.

Since, entire Promoters and Promoters' Group may construe as Related Party to this transaction, all entities falling under the definition of Promoters and Promoters' Group of the Company shall abstain from voting for this resolution.

The Board of Directors recommends passing of the resolution as set out item no. 6 & 7 of this Notice as Ordinary Resolution.

Annexure to Notice

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

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

Particulars	Details of Director
Name	Mr. Harish Manohar Sirwani
DIN	07844075
Age/ Date of Birth	41 Years; 14-09-1985
Nationality	Indian
Date of First appointment	09/10/2017
Date of Current Designation	11/08/2023
Qualification	Master Degree in Business Administration
Experience - Expertise in specific functional areas - Job Profile and Suitability	He is one of the founding members of our Company. He holds Master Degree in Business Administration from North Maharashtra University, Jalgaon. In 2017, as a growth strategy he founded Roni Households Limited to trade plastic granules and household items on a larger scale. Further, in 2017, Currently, he is overseeing the Operations Department of our Company.
Shareholding in the Company as on March 31, 2026	40,23,092 Shares
No. of Board Meetings Attended During the Year 2025-26	Five
Directorships held in other Companies as on March 31, 2026	1. Roni Agro Limited 2. Safegain Securities Broking Limited
* No. of the Board of Directors of the Public Company other than the Company	Membership-1 : SRC Committee : Roni Households Ltd Chairmanship-0
Inter-se relationship with other Directors	Husband of Nidhi Harish Sirwani
Terms and conditions of appointment or re-appointment	Re-appointment of Mr. Harish Manohar Sirwani (DIN: 07844075) as a Chairman and Managing Director for further period of five (5) years with effect from August 11, 2023, liable to retire by rotation
Remuneration last Drawn	Nil
Remuneration sought to be paid	Rs. 1.00 Lakh Per Month
Listed entities from which the person has resigned in the past three years	Nil
In case of independent directors, the skills and capabilities required for the role and the manner in which the proposed person meets such requirements	N.A.
Information as required pursuant to BSE Circular No. L1ST/COMP/14/2018- 19 dated June 20, 2018	Mr. Harish Sirwani is not debarred from holding the office of director pursuant to any SEBI order.

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

Director's Report

Dear Shareholders,

Your directors are pleased to present the 9th Annual Report along with the Audited Financial Statements of your Company for the financial year ended March 31, 2026 ("FY 2025-26/ FY26").

FINANCIAL PERFORMANCE:

The Audited Financial Statements of your Company as on March 31, 2026, are prepared in accordance with the relevant applicable Accounting Standards ("AS") and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and the provisions of the Companies Act, 2013 ("Act").

The summarized financial highlight is depicted below:

(Rs. in Lakhs)

Particular	Standalone-Year Ended	Consolidated-Year Ended	Standalone-Year Ended	Consolidated-Year Ended
	31/03/2026	**31/03/2026**	**31/03/2025**	**31/03/2025**
Revenue From Operations	237.14	241.14	778.12	1715.38
Other Income	144.47	144.47	7.16	7.16
Total Income	**381.61**	**385.61**	**785.28**	**1722.54**
Less: Total Expenses before Depreciation, Finance Cost and Tax	376.85	382.34	638.25	1574.47
Profit before Depreciation, Finance Cost and Tax	**4.76**	**3.27**	**147.04**	**148.07**
Less: Depreciation	51.53	51.35	46.82	46.82
Less: Finance Cost	17.69	17.69	19.78	19.80
Profit Before Tax	**(64.28)**	**(65.76)**	**80.44**	**81.45**
Less: Current Tax	-	0.26	6.95	(7.05)
Less: Deferred tax Liability (Asset)	(14.71)	15.05	(2.77)	1.97
Profit after Tax	**(49.57)**	**(50.96)**	**68.65**	**64.75**

BUSINESS OVERVIEW & FINANCIAL PERFORMANCE:

Standalone Financial performance of the Company:

The total income of your Company for the year ended March 31, 2026 was Rs. 381.61 Lakhs as against the total income of Rs 785.28 Lakh for the previous year ended March 31, 2025. The Total Income of your company was decreased by 51.40 % over previous year. The major decrease in total income of the Company was due to decrease in the other income. The Revenue from Operation decreased about 69.52 % as compared to previous Financial Year 2024-25.

During the year, your Company has earned a Net Profit after Tax of Rs. (49.57) Lakhs for the current financial year under review as compared to Net Profit after Tax of Rs. 68.65 Lakhs in the previous financial year. The profit of your Company decreased about 172.21% as compared to previous financial year, the major decrease in profit is due to Reduction in Companies Revenue.

Consolidated Financial Performance of your Company:

The Consolidated Financial Statements presented by your Company includes the financial result of Roni Agro Limited, the Subsidiary Company. During the year under review, the Consolidated total income of your Company was Rs. 385.61 Lakhs, The Consolidated Revenue from Operation of the Company was Rs 241.14 Lakhs and your Company has earned a Consolidated Net Profit after Tax of Rs. (50.96) Lakh for the year ended March 31, 2026 as compared to Rs. 64.75 Lakhs during the previous financial year ended March 31, 2025.

DIVIDEND:

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

UNCLAIMED DIVIDENDS:

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

TRANSFER TO GENERAL RESERVE:

During the FY 2025-26, the Company has not transferred any amount in Reserve and Surplus and the Board does not propose to transfer any amount to General Reserves.

CHANGE IN NATURE OF BUSINESS:

During the year under review, your Company has not changed its business or object and continues to be in the same line of business as per the main object of the Company.

SHARE CAPITAL:

Authorized Capital:

During the year under review, there was no change in the Authorized share capital of your Company.

The Authorized share capital was Rs. 12,00,00,000 (Rupees Twelve Crores Only) divided into 1,20,00,000 (One Crore Twenty Lakhs Only) Equity Shares of Rs. 10/- (Rupees Ten Only) each.

Issued, Subscribed & Paid-Up Capital:

During the year under review, no changes took place in the Issued, Subscribed & Paid-Up Capital of the Company:

The Issued, Paid Up and Subscribed Share Capital of the Company as at 31st March, 2026 is Rs. 11,49,30,920/- (Rupees Eleven Crore Forty-Nine Lakh Thirty Thousand Nine Hundred Twenty Only) divided into 1,14,93,092 (One Crore Fourteen Lakh Ninety-Three Thousand Ninety-Two) Equity Shares of Rs.10/- (Rupees Ten Only) each.

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

During the year under review, no change took place in Articles of Association and Memorandum of Association of your Company

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

As of March 31, 2026, your Company's Board had four members comprising of one Executive Director, one Non-Executive Director and two Independent Non-Executive Directors. The details of Board of Directors are as follows:

Name of Directors	Category Cum Designation	Initial date of Appointment	Effective Date of Appointment at current Term & designation	Total Director Ships in other Co.[1] (Including our company)	No. of Committee[1]		No. of Shares held as on March 31, 2026
					in which Director is Member[2]	in which Director is Chairman[2]	
Mr. Harish Manohar Sirwani	Chairman and Managing Director	09/10/2017	11/08/2023	3	1	-	4023092
Ms. Nidhi Harish Sirwani	Non-Executive Director	09/10/2017	19/07/2024	3	2	-	2885300
Mr. Manish Gurumukhdas Karera	Non-Executive Independent Director	05/05/2023	05/05/2023	1	2	2	-
Mrs. Shital Bhagvan Kharche	Non-Executive Independent Director	07/06/2024	07/06/2024	1	1	-	-

[1] *excluding Section 8 Company, Struck off Company, Amalgamated Company and LLPs.*
[2] *Committee includes Audit Committee and Shareholders' Grievances & Relationship Committee across all Public Companies including our Company*

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

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

INFORMATION ON DIRECTORATE:

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

Board Composition:

Changes in Board Composition during the financial year 2025-26 and up to the date of this report is furnished below:

a) **Appointment:** No Appointment has been Made during the Year

b) **Re-appointment / Change in designation:** No Re-appointment / Change in designation has been Made during the Year

c) **Cessation:** No Cessation has been Made during the Year

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

In accordance with the provisions of Section 152 of the Act, read with rules made thereunder and Articles of Association of your Company, Mr. Harish Manohar Sirwani (DIN: 07844075) is liable to retire by rotation at the ensuing AGM and being eligible, offers himself for reappointment.

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

DECLARATION FROM INDEPENDENT DIRECTORS:

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

KEY MANAGERIAL PERSONNEL:

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

- Mr. Harish Manohar Sirwani - Chairman& Managing Director
- Arvind Durgashankar Pande - Chief Financial Officer
- Ms. Priyanka Madan Tambatkar - Company Secretary & Compliance Officer

During financial year 2025-26, there were no changes in the KMPs of the Company.

Subsequent to the end of the financial year, Ms. Pooja Bagrecha resigned from the position of Company Secretary & Compliance Officer with effect from April 06, 2026. Thereafter, Ms. Priyanka Madan Tambatkar was appointed as the Company Secretary & Compliance Officer of the Company with effect from July 06, 2026.

BOARD MEETING:

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

During the year under review, Board of Directors of the Company met 5 (Five) times as on, 29th May 2025; 30th May 2025; 04th August 2025; 14th November, 2025; and 13th February 2026; pursuant to Section 173 of the Companies Act, 2013, the time gap between the two consecutive Board Meetings was not be more than 120 days.

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

Name of Director	DIN	Designation	Number of Board Meetings Eligible to Attend	Number of Board Meetings Attended
Mr. Harish Manohar Sirwani	07844075	Chairman and Managing Director	5	5
Ms. Nidhi Harish Sirwani	07941219	Non-Executive Director	5	5
Mr. Manish Gurumukhdas Karera	10149326	Non-Executive Independent Director	5	5
Mrs. Shital Bhagvan Kharche	10660098	Non-Executive Independent Director	5	5

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

GENERAL MEETING:

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

Sr. No.	Type of General Meeting	Date of General Meeting
1.	Annual General Meeting	28-08-2025

DISCLOSURE BY DIRECTORS:

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

INDEPENDENT DIRECTORS:

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

A separate meeting of Independent Directors was held on February 13, 2026 to review the performance of Non-Independent Directors and Board as whole and performance of Chairperson of the Company including assessment of quality, quantity and timeliness of flow of information between Company management and Board.

CHANGE IN THE REGISTERED OFFICE:

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

PERFORMANCE EVALUATION:

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

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

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

DIRECTORS' RESPONSIBILITY STATEMENT:

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

a) In preparation of annual accounts for the year ended March 31, 2026, the applicable accounting standards have been followed and that no material departures have been made from the same;

b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for the year;

c) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for the year;

d) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

e) The Directors had prepared the annual accounts for the year ended March 31, 2026 as ongoing concern basis;

f) The Directors had laid down the internal financial controls to be followed by the Company and that such Internal Financial Controls are adequate and were operating effectively; and

g) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

COMMITTEES OF BOARD:

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

A. Audit Committee:

The Company has formed audit committee in line with the provisions Section 177 of the Companies Act, 2013. Audit Committee meeting is generally held for the purpose of recommending the half yearly and yearly financial results. Additional meeting is held for the purpose of reviewing the specific item included in terms of reference of the Committee. During the year under review, Audit Committee met 4 (Four) times viz. on May 29, 2025; August 04, 2025; November 14, 2025 and 13th February 2026

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

Name	Category	Designation	Number of Meetings During the Financial Year 2025-26	
			Eligible to Attend	Attended
Mr. Manish Gurumukhdas Karera	Non-Executive Independent Director	Chairperson	4	4
Mrs. Shital Bhagvan Kharche	Non-Executive Independent Director	Member	4	4
Mrs. Nidhi Harish Sirwani	Non-Executive Director	Member	4	4

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

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

Vigil Mechanism:

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

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

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

B. Stakeholder's Grievance & Relationship Committee:

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

During the year under review, Stakeholder's Relationship Committee met 4 (Four) times viz. on 29th May 2025; 04th August 2025; 14th November 2025 and 13th February 2026.

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

Name	Category	Designation	Number of Meetings During the Financial Year 2025-26	
			Eligible to Attend	Attended
Mr. Manish Gurumukhdas Karera	Non-Executive Independent Director	Chairperson	4	4
Mr. Harish Manohar Sirwani	Chairman and Managing Director	Member	4	4
Mrs. Nidhi Harish Sirwani	Non-Executive Director	Member	4	4

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

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

C. Nomination and Remuneration Committee:

The Company has formed Nomination and Remuneration committee in line with the provisions of Section 178 of the Companies Act, 2013. Nomination and Remuneration Committee meetings are generally held for identifying the persons who are qualified to become Directors and may be appointed in senior management and recommending their appointments and removal. During the year under review, Nomination and Remuneration Committee met 2 (Two) times viz. on 04th August 2025 & 13th February 2026.

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

Name	Category	Designation	Number of Meetings During the Financial Year 2025-26	
			Eligible to Attend	Attended
Mr. Manish Gurumukhdas Karera	Non-Executive Independent Director	Chairperson	2	2
Mrs. Shital Bhagvan Kharche	Non- Executive Independent Director	Member	2	2
Mrs. Nidhi Harish Sirwani	Non-Executive Director	Member	2	2

Nomination and Remuneration Policy:

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

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

PUBLIC DEPOSIT:

There were no outstanding deposits within the meaning of Section 73 and 74 of the Act read with rules made thereunder at the end of FY 2025-26 or the previous financial years. Your Company did not accept any deposit during the year under review.

PARTICULARS OF LOANS, GUARANTEES, INVESTMENTS & SECURITY:

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

ANNUAL RETURN:

Pursuant to Section 134(3)(a) of the Act, the draft annual return as on March 31, 2026 prepared in accordance with Section 92(3) of the Act is made available on the website of your Company and can be accessed using the www.ronihouseholds.com/annual-return/.

TRANSACTIONS WITH RELATED PARTIES:

All the Related Party Transactions entered into during the financial year were on an Arm's Length basis and in the Ordinary Course of Business. There are no materially significant Related Party Transactions, i.e. exceeding ₹50 crore or 10% of the annual consolidated turnover as per the last audited financial statements, whichever is lower, or a transaction involving payments with respect to brand usage or royalty entered into individually or taken together with previous transactions during the financial year, exceeding 5% of the annual consolidated turnover of the Company as per the last audited financial statements, made by the Company with Promoters, Directors, Key Managerial Personnel (KMP) and other related parties which may have a potential conflict with the interest of the Company at large, were entered during the year by your Company.

During FY 2025-26, your Company has not entered into any transactions with related parties which could be considered material in terms of Section 188 of the Act. Accordingly, the disclosure of related party transactions as required under Section 134(3)(h) of the Act, in Form AOC-2, is not applicable.

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

The details of the related party transactions for the financial year 2025-26 is given in notes of the financial statements which is part of Annual Report.

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

PARTICULARS OF EMPLOYEES:

The ratio of the remuneration of each director to the median of employees' remuneration as per Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable as Company has all labours on daily wages and no permanent employees are there on roll except Company Secretary as on March 31, 2026. Further, no Remuneration has been paid to Executive Directors of the Company.

MATERIAL CHANGES AND COMMITMENT:

There were no material changes during the year under review.

SEXUAL HARASSMENT OF WOMEN AT WORKPLACE:

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

Further, the company has complied with provisions relating to the constitution of Internal Complaints Committee (ICC) under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
Details of sexual harassment complaint during the financial year 2025-26:
Number of compliant received: 0
Number of compliant disposed of: 0
Number of compliant pending more than 90 days: 0

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

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

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

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

SECRETARIAL STANDARDS OF ICSI:

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

RISK MANAGEMENT:

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

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

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

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

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

CORPORATE GOVERNANCE:

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

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

CORPORATE SOCIAL RESPONSIBILITY (CSR):

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

MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

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

STATUTORY AUDITORS AND THEIR REPORT:

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

M/s. D G M S & CO., Chartered Accountant, (FRN: 0112187W) proposed to be re-appointed as Statutory Auditors of your Company at forthcoming Annual General Meeting, for the second term of Five consecutive years for a term till the conclusion of 14th (fourteenth) Annual General Meeting to be held in the calendar year 2031.

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

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

SECRETARIAL AUDITOR AND THEIR REPORT:

Pursuant to the provisions of Section 204 of the Act read with The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, your Company has appointed M/s. Rajendra Kapase & Associates, Practicing Company Secretary to conduct the Secretarial Audit of the Company for the Financial Year 2025-26. The Secretarial Audit Report is annexed herewith as **Annexure – C** to this Report.

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

Sr. No.	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Deviations	Observations/ Remarks of the Practicing Company Secretary	Management Response
1.	Compliance with Regulation 29(2) read with Regulation 29(3) of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, with respect to making the requisite disclosure upon crossing the prescribed threshold.	SAST disclosure in respect of purchase of shares by Mr. Shailesh on December 3, 2025 and December 4, 2025 was filed with delay.	SAST disclosure in respect of purchase of shares by **Mr. Shailesh** on **December 3, 2025 and December 4, 2025** was not filed within the prescribed timeline. The disclosure was subsequently filed on **December 11, 2025**, resulting in a delay in compliance with the applicable disclosure requirements.	The delay in filing the SAST disclosure was attributable to the shareholder, Mr. Shailesh, as the requisite disclosure in respect of purchases made on December 3, 2025 and December 4, 2025 was furnished by him to the Company with a delay. Upon receipt of the disclosure, the Company promptly filed the same with the Stock Exchange on December 11, 2025, and there was no delay on the part of the Company in making the filing after receipt of the requisite information.

REPORTING OF FRAUDS BY AUDITORS:

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

MAINTENANCE OF COST RECORD:

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

INFORMATION ON SUBSIDIARY, ASSOCIATE AND JOINT VENTURE COMPANIES:

As on March 31, 2026, the Company has following subsidiary:

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

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

CODE FOR PREVENTION OF INSIDER TRADING:

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

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

WEBSITE:

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

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

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

During the Financial Year 2025-26, there was no application made and proceeding initiated /pending under the Insolvency and Bankruptcy Code, 2016, by any Financial and/or Operational Creditors against your Company. As on the date of this report, there is no application or proceeding pending against your company under the Insolvency and Bankruptcy Code, 2016.

GENERAL DISCLOSURE:

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

I. Issue of Equity Shares with differential rights as to dividend, voting or otherwise;

II. Issue of shares (including sweat equity shares) to employees of the Company under any scheme save and ESOS;

III. Annual Report and other compliances on Corporate Social Responsibility;

IV. Application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016.

V. There is no revision in the Board Report or Financial Statement;

VI. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future;

VII. The details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof.

ACKNOWLEDGEMENT:

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

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

Registered office: **Plot No. F - 55, Addl. MIDC Area, Ajanta Road, Jalgaon - 425003, Maharashtra.**	**For and on behalf of Board of Directors** **Roni Households Limited** **CIN: L82990MH2017PLC300575**	
Place: Jalgaon **Date: September 05, 2026**	**Sd/-** **Nidhi Harish Sirwani** **Non-Executive Director** **DIN:07941219**	**Sd/-** **Harish Manohar Sirwani** **Chairman and Managing Director** **DIN: 07844075**

Annexure-A

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

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

A. CONSERVATION OF ENERGY:

I. **The steps taken or impact on conservation of energy:** The Company continues to take measures to conserve energy and has implemented strict controls to monitor day-to-day power consumption. The Company endeavours to ensure optimal utilisation of energy while minimising wastage. Regular monitoring of power consumption is undertaken, and various measures are adopted from time to time to reduce power consumption and promote efficient use of energy.

II. **The steps taken by the Company for utilizing alternate sources of energy:** The Company has not taken any step for utilizing alternate sources of energy

III. **The capital investment on energy conservation equipment:** During the year under review, Company has not incurred any capital investment on energy conservation equipment.

B. TECHNOLOGY ABSORPTION:

I. **The effort made towards technology absorption:** During the year under review, the Company continued to adopt and utilise appropriate technology in its operations with a view to improving operational efficiency, productivity and quality.

II. **The benefit derived like product improvement, cost reduction, product development or import substitution:** None

III. **In case of imported technology (imported during the last three years reckoned from the beginning of the financial year:** The Company has not imported any technology and hence there is nothing to be reported here.
a. The details of technology imported: None
b. The year of import: None
c. Whether the technology has been fully absorbed: None
The Company has not imported any technology and hence there is nothing to be reported here: None

C. THE EXPENDITURE INCURRED ON RESEARCH AND DEVELOPMENT: NIL

D. FOREIGN EXCHANGE EARNINGS & EXPENDITURE:

Earnings: Nil
Outgo: Nil

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

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

Place: Jalgaon
Date: September 05, 2026

Sd/-	**Sd/-**
Nidhi Harish Sirwani	**Harish Manohar Sirwani**
Non-Executive Director	**Chairman and Managing Director**
DIN:07941219	**DIN: 07844075**

Annexure-B

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

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

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

- **ECONOMIC OVERVIEW-GLOBAL AND INDIA**

Global Economy:

The conflict in the Middle East has triggered sharp energy price increases, renewed inflation, and tighter monetary policy globally. According to the World Bank's Global Economic Prospects report (June 2026), global growth is forecast to slow to 2.5% in 2026, down from 2.9% in 2025, before improving to 2.8% in 2027 as energy supplies recover and trade strengthens. Forecasts for nearly two-thirds of the world's economies have been downgraded relative to projections made earlier in the year. Average oil prices are projected at around USD 94 per barrel in 2026, with the risk of a sharper spike should the conflict persist and disrupt supply through the Strait of Hormuz.

Risks to the outlook remain tilted to the downside and include escalating geopolitical hostilities, further commodity market disruptions, weaker-than-expected growth in major economies with adverse global spillovers, and extreme weather events. On the upside, broader adoption of artificial intelligence (AI) and a durable resolution of trade tensions among major economies could support a stronger recovery. The ongoing global headwinds underscore the need for coordinated multilateral policy efforts to restore a more predictable and transparent environment for trade, alongside national measures to contain inflation, strengthen fiscal positions, and support job creation.

(Source: https://www.worldbank.org/en/news/press-release/2026/06/11/global-economic-prospects-june-2026-press-release)

Indian Economy Outlook:

India continues to be positioned among the fastest-growing major economies in the world. The Indian economy expanded by 7.6% in real terms during FY 2025-26, revised higher from earlier estimates, marking one of its sharpest annual growth rates in recent years and reinforcing India's position as the fastest-growing economy among G20 nations, supported by resilient private consumption, strong gross fixed capital formation, and sustained Government capital expenditure.

In its June 2026 monetary policy statement, the Reserve Bank of India projected real GDP growth for FY 2026-27 at 6.6%, with quarterly growth estimated at 6.6% in Q1, 6.3% in Q2, 6.5% in Q3, and 6.8% in Q4, reflecting continued support from domestic demand, services sector growth, and steady private consumption, even as global supply chain disruptions and elevated energy prices pose risks to the outlook. The Monetary Policy Committee kept the policy repo rate unchanged at 5.25%, balancing the need to support growth against the risk of rising inflation.

CPI inflation, which remained below the RBI's target at 3.4% and 3.5% in March and April 2026 respectively, is projected to rise gradually over FY 2026-27 to an average of around 5.1%, on account of a sharp increase in global crude oil prices - with the Indian crude basket averaging approximately USD 110 per barrel during April-May 2026 - along with elevated input, logistics, and commodity costs, including for chemicals, metals, rubber, and plastic products. India's foreign exchange reserves remained healthy at approximately USD 682.3 billion as of end-May 2026, providing around 11 months of import cover.

For the Company's plastic granules and plastic household's products, this environment of resilient domestic demand alongside rising crude-oil-linked input costs is particularly relevant, given the direct exposure of polymer feedstock prices to global crude oil movements. The broader trajectory of industrial activity, infrastructure spending, and consumption demand is expected to remain a key determinant of growth in FY 2026-27, even as elevated raw material costs warrant close monitoring.

(Source: https://ambedkarchamber.com/economy/indian-economy-june-2026-facts-rbi-governor-statement/)

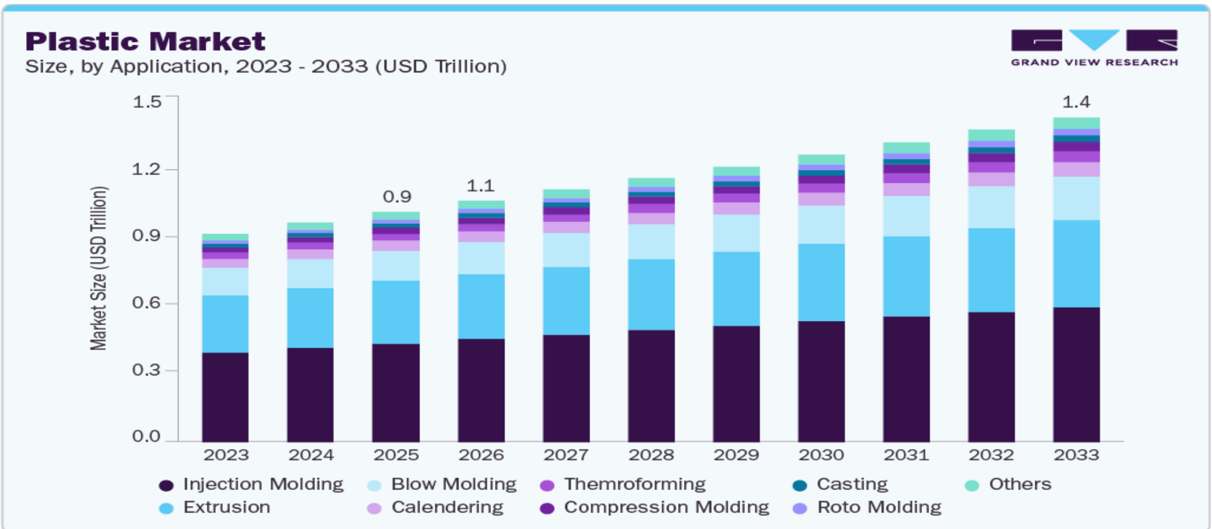
- **INDUSTRY STRUCTURE AND DEVELOPMENTS:**

The Company is engaged in the Trading of plastic granules and plastic household's products, which serve as the foundational raw material for a vast range of downstream applications including packaging, automotive components, construction, consumer goods, electronics, agriculture, and household products.

The Indian plastics industry, which began commercial production in 1957, has grown into one of the more significant contributors to the country's manufacturing base, comprising tens of thousands of processing units and employing several million people across the value chain. The India plastic industry is estimated at approximately USD 47.04 billion in 2026 and is projected to grow at a CAGR of around 6.2% through 2031, supported by Production-Linked Incentive (PLI) schemes, large-scale infrastructure programs, and rising consumer demand across packaging, construction, and mobility. By polymer type, polyethylene and polypropylene together account for the largest share of demand, while packaging remains the single largest end-use application.

Globally, the plastic Industry was Valued at approximately USD 1.01 trillion in 2026, projected to grow to over USD 1.36 trillion by 2033 with a 4.4% CAGR, with Asia Pacific - led by China and a rapidly growing Indian polymer-processing sector - accounting for the largest share of capacity and consumption. Within India, the polymer processing industry continues to see significant capacity additions along the western petrochemical corridor, alongside growing investment in chemical-recycling technologies that convert mixed plastic waste into higher-value, certified recycled resins.

Key structural developments relevant to the Company's operations include increasing regulatory focus on recyclability and Extended Producer Responsibility (EPR) obligations under the Plastic Waste Management Rules, rising adoption of recycled and bio-based granules amid sustainability pressures, continuing volatility in crude-oil-linked polymer feedstock prices, and a fragmented industry structure in which a large number of small and medium enterprises compete alongside a smaller set of large, vertically integrated players.



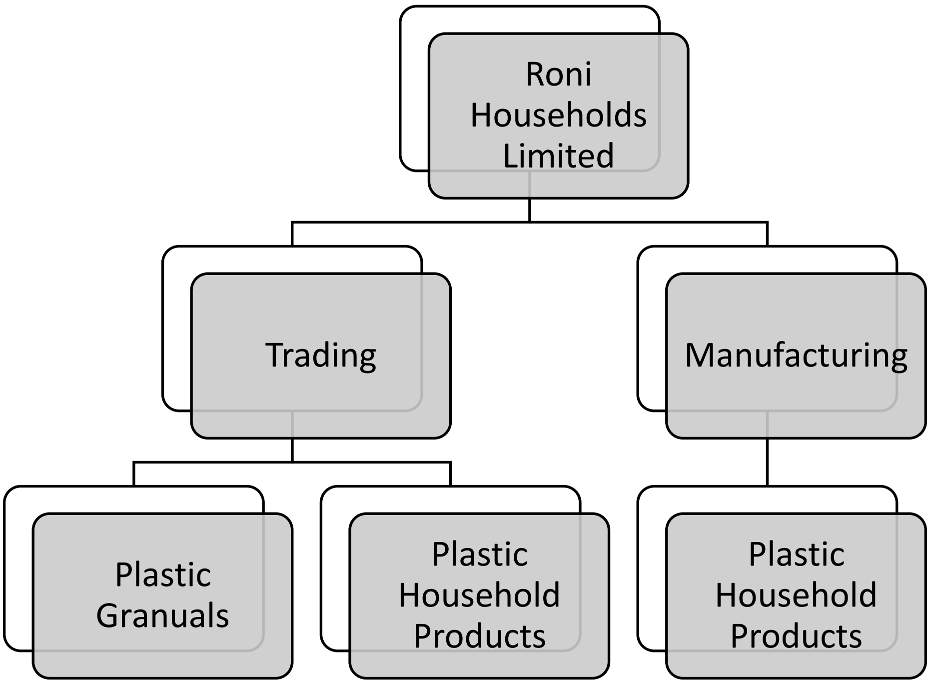
Source: https://www.grandviewresearch.com/industry-analysis/global-plastics-market

- **OUR BUSINESS:**

Our Company is engaged in the business of trading of plastic granules and plastic household products which includes tub, buckets, ghamela etc. and manufacturing plastic products for household use. We have taken a land on lease in MIDC, Jalgaon, for setting up the manufacturing unit. Our core philosophy is rooted in quality, sustainability, and innovation. We are committed to building a vertically integrated business that bridges trading expertise with in-house production capabilities. Our future growth strategy includes expanding our product line, enhancing production efficiency, and exploring new markets both domestically and internationally.

The Company is also investing in robust operational systems and quality controls to ensure that we meet the evolving demands of consumers while maintaining compliance with regulatory standards. Looking ahead, *Roni Household Limited* aims to emerge as a leading name in the Indian plastic household segment, known for its product durability, affordability, and customer-centric approach. Through a blend of traditional values and modern enterprise, we strive to deliver value to our stakeholders and contribute meaningfully to the Indian manufacturing ecosystem.

- **SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE:**



During current financial year, the company was solely engaged in trading of Plastic household products contributing to 100% of the Revenue for the FY 2025-26 which amounted to Rs. 237.14 lakhs. As compared to previous year revenue of Rs. 778.12 lakhs for FY 2024-25.

key factors driving growth:

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

- **Premiumisation** is on the rise. Growing demand for luxury homes and innovative branded products is pushing companies to enhance consumer engagement and brand strength.
- **The value segment** remains crucial as the middle-class market drives volumes, offering significant potential for brands to expand their presence.
- **The shift towards omnichannel and quick commerce** is transforming how consumers shop, making it essential for businesses to deliver seamless, connected experiences across digital and physical platforms.

- **Technology** is becoming a key differentiator, with brands using VR, AI and personalised experiences to elevate consumer satisfaction and brand advocacy.
- **Rising disposable income**: India's per capita disposable income reached US$ 2,820 in FY25, marking a 13 percent growth over the last year, driving the demand for premium products.
- **Growth in real estate**: The real estate sector is expected to post a 25 percent CAGR, reaching ~US$1 trillion by FY29, spurred by the demand for second homes and large properties and boosting household product sales
- **Increased private consumption**: With private consumption accounting for 63 percent of the GDP in 2023, India is set to become the third-largest consumer market globally by 2030.
- **Shifting consumer preferences**: Easier credit access enables young buyers to invest in premium and niche home products, emphasizing quality and customisation.
- **Role of influencers**: Interior designers and social media influencers shape consumer choices by sharing design trends and innovative materials, elevating potential buyers' aspirations.
- **Favourable government policies**: Government initiatives, such as the PLI scheme, PMAY, SMC, UJALA and PM Mitra, have significantly enhanced capacity, stimulated demand and attracted investments in the home and household sector.
- **Shifting consumer preferences**: Easier credit access enables young buyers to invest in premium and niche home products, emphasizing quality and customisation.

(Source: https://www.verifiedmarketreports.com/product/plastic-granules-market-size-and-forecast/)

➢ INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

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

The Company maintains internal control systems in order to identify weaknesses and suggest improvements for better functioning. Observations derived are regularly reviewed by the Management, and relevant steps are taken to mitigate the same in order to ensure effective functioning within the Company.

➢ OUTLOOK:

Roni Households Limited operates in the trading sector, specializing in plastic granules and various household plastic products like tubs, buckets, and ghamelas. Our product portfolio includes polyethylene terephthalate (PET), a popular plastic variant used extensively in rigid packaging applications. Our vision is to leverage India's competitive advantage in the plastic sector to boost exports. Our mission is to focus on sustainable practices, innovation, aligning with the government's initiatives to promote a circular economy. We are committed to developing eco-friendly products and improving waste management infrastructure. By adopting sustainable practices and innovative technologies, we aim to achieve responsible growth and global competitiveness.

➢ OPPORTUNITIES AND THREATS:

I. Opportunities:

The Company operates in the plastic granules and household plastic products segment, which offers opportunities for growth driven by increasing domestic consumption, rising disposable income and changing consumer preferences. The growing demand for household products, together with the increasing adoption of organised retail, e-commerce, omnichannel and quick-commerce platforms, provides opportunities for the Company to expand its market reach and customer base.

The Company also sees opportunities in product diversification, premiumisation and development of innovative and sustainable plastic products. The proposed expansion of manufacturing capabilities can further enable the Company to improve product offerings, enhance operational efficiency and strengthen its presence in the domestic market. The Company's focus on sustainable practices and the circular economy also provides opportunities to respond to increasing demand for recyclable and environmentally conscious products.

II. Threats:

The plastic industry remains exposed to volatility in crude oil and polymer prices, which may affect the cost of plastic granules and other raw materials and consequently impact margins. The Company also operates in a competitive and fragmented market with the presence of established players as well as numerous small and medium-sized enterprises.

Changes in environmental regulations, including increasing focus on plastic waste management, recyclability and Extended Producer Responsibility (EPR) requirements, may require businesses to adapt their products and processes. In addition, changes in consumer preferences, economic conditions, supply-chain disruptions and fluctuations in demand may affect the Company's business performance.

RISK AND CONCERNS:

The Company's business is subject to various risks arising from market conditions, raw material prices, competition, regulatory developments and changes in consumer demand. The major risks and concerns relevant to the Company's operations are as follows:

- **Raw Material Price Risk:** Volatility in crude oil and polymer prices may impact costs and margins.
- **Market and Demand Risk**: Changes in consumer preferences and market conditions may affect demand.
- **Competition Risk:** Competition in the plastic products and granules market may impact pricing and margins.
- **Regulatory and Environmental Risk:** Changes in environmental regulations, plastic waste management and EPR requirements may require operational adjustments.
- **Supply Chain Risk:** Disruptions in procurement, logistics or supply may affect business operations.

The Company regularly reviews these risks and maintains appropriate internal controls and processes to mitigate their potential impact.

DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE:

The Company’s key strategic priorities remained financial strength and liquidity, professional management, timely completion of orders, customer care and enhancement of brand equity. These initiatives are aimed at supporting sustainable growth and strengthening the Company’s position in the market.

The key strategy will be focused around:

- Financial strength & liquidity
- Professional management
- Timely completion of orders
- Customer care
- Brand equity

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➢ **FINANCIAL PERFORMANCE AND REVIEW OF OPERATIONS:**

(₹ in Lakhs)

Particular	Standalone-Year Ended	Consolidated-Year Ended	Standalone-Year Ended	Consolidated-Year Ended
	31/03/2026	**31/03/2026**	**31/03/2025**	**31/03/2025**
Revenue From Operations	237.14	241.14	778.12	1715.38
Other Income	144.47	144.47	7.16	7.16
Total Income	**381.61**	**385.61**	**785.28**	**1722.54**
Less: Total Expenses before Depreciation, Finance Cost and Tax	376.85	382.34	638.25	1574.47
Profit before Depreciation, Finance Cost and Tax	**4.76**	**3.27**	**147.04**	**148.07**
Less: Depreciation	51.53	51.35	46.82	46.82
Less: Finance Cost	17.69	17.69	19.78	19.80
Profit Before Tax	**(64.28)**	**(65.76)**	**80.44**	**81.45**
Less: Current Tax	-	0.26	6.95	(7.05)
Less: Deferred tax Liability (Asset)	(14.71)	15.05	(2.77)	1.97
Profit after Tax	**(49.57)**	**(50.96)**	**68.65**	**64.75**

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

Ratio	Figures as at	Figures as at	% Change	Reason
	31.03.2026	**31.03.2025**		
Current Ratio	5.60	7.99	-29.91%	Decrease in current assets
Debt-Equity Ratio	0.16	0.29	-44.83%	Decrease in Debts
Debt Service Coverage Ratio	2.24	-0.97	-330.93%	Due to better operating profits
Return on Equity Ratio	-3.09%	8.43%	-136.65%	Due to losses during the year
Inventory Turnover Ratio	0.42	0.82	-48.78%	Due to reduction in inventory
Trade Receivables Turnover Ratio	0.49	1.11	-55.86%	Due to reduction in sales and trade receivables
Net Profit Ratio	-20.90%	8.82%	-336.96%	Due to losses during the year
Return on Net Worth	(3.09%)	8.43%	-136.65%	Due to net losses during the year

Details of any change in Return on Net Worth as compared to the immediately previous financial year along with a detailed explanation thereof: The Return on Net Worth decreased from 4.21% in FY 2024-25 to (3.14%) in FY 2025-26, primarily due to the net loss incurred by the Company during the year under review, as compared to the profit earned in the previous financial year.

- **DISCLOSURE OF ACCOUNTING TREATMENT**

The financial statements of the Company have been prepared in accordance with the Indian Accounting Standards (‘Ind AS’)/ Accounting Standards (‘AS’) notified under the Companies (Indian Accounting Standards) Rules / Companies (Accounting Standards) Rules, read with Section 133 of the Companies Act, 2013, as applicable to the Company.

- **MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS:**

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

The Company employees including factory workmen are employed daily wages basis. Hence, as on March 31, 2026 there was no employees on roll in the Company. The Company will continue to create opportunity and ensure recruitment of diverse candidates without compromising on meritocracy

- **CAUTIONARY NOTE:**

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

Registered office: **Plot No. F - 55, Addl. MIDC Area, Ajanta Road, Jalgaon - 425003, Maharashtra.**	**For and on behalf of Board of Directors** **Roni Households Limited** **CIN: L82990MH2017PLC300575**	
Place: Jalgaon **Date: September 05, 2026**	**Sd/-** **Nidhi Harish Sirwani** **Non-Executive Director** **DIN:07941219**	**Sd/-** **Harish Manohar Sirwani** **Chairman and Managing Director** **DIN: 07844075**

Annexure-C

SECRETARIAL AUDIT REPORT
Form No. MR-3
For the Financial Year Ended March 31, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

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

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Roni Households Limited** for the Financial Year ended March 31, 2026. Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that, in my opinion, the Company has, during the audit period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

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

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

Sr. No.	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Deviations	Observations/ Remarks of the Practicing Company Secretary

2.	Compliance with Regulation 29(2) read with Regulation 29(3) of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, with respect to making the requisite disclosure upon crossing the prescribed threshold.	SAST disclosure in respect of purchase of shares by Mr. Shailesh on December 3, 2025 and December 4, 2025 was filed with delay.	SAST disclosure in respect of purchase of shares by **Mr. Shailesh** on **December 3, 2025 and December 4, 2025** was not filed within the prescribed timeline. The disclosure was subsequently filed on **December 11, 2025**, resulting in a delay in compliance with the applicable disclosure requirements.

During Financial year 2025-26, two E-forms AOC 4 and MGT 15 was filed delayed along with additional fees.

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

I have relied upon the representations and information provided by the Company and its officers/management regarding the systems, processes and mechanisms put in place by the Company for ensuring compliance with the applicable laws. The responsibility for the adequacy, effectiveness and implementation of such systems, processes and mechanisms rests with the management of the Company.

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

i. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and circulars/ guidelines/Amendments issued there under;
ii. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; - the Company is not registered as Registrar to an Issue & Share Transfer Agent. However, the Company has appointed Bigshare Services Private Limited as Registrar & Share Transfer Agent as per the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
iii. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021;
iv. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;
v. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; and
vi. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Overseas Direct Investment and External Commercial Borrowings.

I further report that -

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

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

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

I further report that-

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

For M/s. Rajendra Kapase & Associates
Practicing Company Secretary

Sd/-
Rajendra Kapase & Associates
Proprietor
ACS No.: A67535 COP No.: 25195
UDIN: A067535H001386151

Date: September 05, 2026
Place: Pune

Note: This Report is to be read with my letter of above date which is annexed as **Annexure 1** and **Annexure 2** an integral part of this report.

Annexure 1

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

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

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

For M/s. Rajendra Kapase & Associates
Practicing Company Secretary

Sd/-
Rajendra Kapase & Associates
Proprietor
ACS No.: A67535 COP No.: 25195
UDIN: A067535H001386151

Date: September 05, 2026
Place: Pune

Annexure 2

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

For M/s. Rajendra Kapase & Associates
Practicing Company Secretary

Sd/-
Rajendra Kapase & Associates
Proprietor
ACS No.: A67535 COP No.: 25195
UDIN: A067535H001386151

Date: September 05, 2026
Place: Pune

Annexure-D

FORM NO. AOC-1

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

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

PART-A: SUBSIDIARIES

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

Sr. No.	Particulars		Details of Subsidiary as on 31-03-2026
1.	CIN/ any other registration number of subsidiary company		U01100MH2023PLC397603
2.	Name of the subsidiary		RONI AGRO LIMITED
3.	Date since when subsidiary was acquired		13/01/2023
4.	Provision pursuant to which the company has become a subsidiary *(Section 2(87)(i)/Section 2(87)(ii))*		*Section 2(87)(ii)*
5.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	From	April 2025
		To	March 2026
6.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries: -	Reporting Currency	INR
		Exchange Rate	NA
7.	Share capital		Rs. 5,00,00,000/-
8.	Reserves & surplus		Rs. 11,01,869.15/-
9.	Total assets		Rs. 6,76,99,726.15/-
10.	Total Liabilities		Rs. 1,65,97,857/-
11.	Investments		Nil
12.	Turnover		Rs. 4,00,000/-
13.	Profit before taxation		Rs. -1,47,537.23/-
14.	Provision for taxation		Rs. -25,556/-
15.	Profit after taxation		Rs. -1,73,093.23/-
16.	Proposed Dividend		Nil
17.	% of shareholding		50.95%

Names of subsidiaries which have been liquidated or sold during the year: N.A.

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

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

Place: Jalgaon
Date: September 05, 2026

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

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

D G M S & Co.
Chartered Accountants

Hiren J. Maru
B.Com., F.C.A., DISA, DIRM

INDEPENDENT AUDITOR'S REPORT

TO MEMBERS OF
RONI HOUSEHOLDS LIMITED

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of **Roni Households Limited** which comprise the Balance Sheet as at **31st March 2026**, and the Statement of Profit and Loss and Cash Flow Statement, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 inconformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit and Loss account and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.
There are no Key Audit Matters.

Office Address: **Office No. 10, Vihang Vihar, Opp. Gautam Park, Panchpakhadi, Thane (West) – 400 602, Maharashtra, India.**
Cell: +91 9320268900 Ph.: 022 4601 2965 / 2545 2965 Email: hirenmaru@yahoo.co.uk

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 AS and other accounting principles generally accepted in India. 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 for the Audit of Standalone Financial Statements

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.

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

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

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

Report on Other Legal and Regulatory Requirements

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

2. As required under provisions of section 143(3) of the Companies Act, 2013, we report that:
   a. We have obtained all the information and explanations which to the best of our knowledge and belief where 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 appears from our examination of those books;

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

   d. In our opinion, the Balance Sheet and Statement of Profit and Loss comply with the AS specified in section 133 of the Act, read with relevant rule issued thereunder.

   e. On the basis of written representations received from the directors as on March 31, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, 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 paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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 no pending litigations as at 31st March 2026 which would impact its financial position, and no disclosure is required in its standalone financial statements

b. The Company did not have any long-term and derivative contracts as at March 31, 2026

c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2026.

d. The management has;

(i) represented that, to the best of its knowledge and belief, 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, 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 subclause (d) (i) and (d) (ii) contain any material mis-statement.

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

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

FOR D G M S & Co.,
Chartered Accountants

Place: Mumbai
Date: 30th May 2026

Hiren J Maru
Partner
M. No. 115279
FRN: 0112187W
UDIN: 26115279LBNELX1662

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENT OF RONI HOUSEHOLDS LIMITED FOR THE YEAR ENDED 31ST MARCH 2026

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

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

a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

b) The Company does not have any intangible assets and therefore, the maintenance of records for such assets is not applicable.

c) Property, Plant and Equipment have been physically verified by the management at reasonable intervals; Any material discrepancies were noticed on such verification and if so, the same have been properly dealt with in the books of account.

d) According to the information and explanation given to us the title deeds of all the immovable properties. (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.

e) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

f) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) Inventory and working capital:

a) The stock of inventory has been physically verified during the year by the Management at reasonable intervals, except stock lying with third parties. Confirmations of such stocks with third parties have been obtained by the Company in most of the cases. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

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

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

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

1. The Company has not provided any loans or advances in the nature of loans or stood guarantee or provided security to any other entity during the year.

2. In our opinion, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;

3. In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments of principal amounts and receipts of interest have generally been regular as per stipulation.

4. In respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.

5. No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.

6. The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(6) is not applicable.

(iv) Loan to directors:

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

(v) Deposits:

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

(vi) Maintenance of Cost Records:

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

(vii) Statutory Dues:

a) The company is regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Duty of Customs, GST, Cess and any other statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect of income tax, sales tax, customs duty, excise duty and cess were in arrears, as at 31st March, 2026 for a period of more than six months from the date they became payable, except following:

Name of Statue	Nature of Dues	Year	Demand (Rs. in Lakhs)
Income Tax Act, 1961	TDS	2018-19	0.40
Income Tax Act, 1961	TDS	2019-20	0.05
Income Tax Act, 1961	TDS	2020-21	0.002
Income Tax Act, 1961	TDS	2023-24	0.27
Income Tax Act, 1961	TDS	2024-25	0.04
Income Tax Act, 1961	Income Tax	2024-25	Interest :0.38

b) According to the information and explanations given to us, there are no dues of sales tax, income tax, custom duty, wealth tax, GST, excise duty and cess which have not been deposited on account of any dispute, except following:

Name of Statue	Nature of Dues	Period	Amount (Rs.in Lakhs)	Forum
Income Tax Act, 1961	Income Tax	2017-18	Demand: 13.18 Interest: 5.27	CIT(A)

(viii) Disclosure of Undisclosed Transactions:

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 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 year for long-term purposes by the Company.

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

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

(x) Money Raised by IPOs, FPOs:

a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year 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 private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

(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 year and upto the date of this report.

c) No, whistle blower complaints received by the Company during the year (and upto the date of this report).

(xii) Nidhi Company:

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

(xiii) Related Party Transactions:

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

(xiv) Internal Audit System:

a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

b) We have considered the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

(xv) Non-cash Transactions:

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:

The Company has incurred cash losses during the financial year covered by our audit. However, the Company did not incur cash losses in the immediately preceding financial year.

(xviii) Resignation of statutory auditors:

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

(xix) Material uncertainty on meeting liabilities:

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:

According to the information and explanations given to us and based on our examination of the records of the company, the company is 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.

FOR D G M S & Co.,
Chartered Accountants

Place: Mumbai
Date: 30th May 2026

Hiren J Maru
Partner
M. No. 115279
FRN: 0112187W
UDIN: 26115279LBNELX1662

D G M S & CO. ★ Chartered Accountants ★ FRN: 0112187W

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENT OF RONI HOUSEHOLDS LIMITED FOR THE YEAR ENDED 31ST MARCH 2026

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

Opinion

We have audited the internal financial control with reference to financial statement of Roni Households Limited ('The Company") as of 31st March 2026 in conjunction with our audit of the financial statement of the company at and for the year ended on that date.

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility for the Audit of Internal Financial Controls with Reference to Financials Statements

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:

(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 company are being made only in accordance with authorizations of management and directors of the company; and

(3) 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.

FOR D G M S & Co.,
Chartered Accountants

D G M S & CO. ★ Chartered Accountants ★ FRN: 0112187W

Place: Mumbai
Date: 30th May 2026

Hiren J Maru
Partner
M. No. 115279
FRN: 0112187W
UDIN: 26115279LBNELX1662

Roni Households Limited

Registered Address: PLOT NO. F - 55, ADDL. MIDC AREA AJANTA ROAD, , Jalgaon ,Maharashtra, India, 425003

CIN: L82990MH2017PLC300575

Standalone Balance Sheet as at 31St March, 2026

(Amount ₹ in lakhs, unless otherwise mentioned)

		Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I.		**EQUITY AND LIABILITIES**			
	1	**Shareholders' funds**			
		(a) Share Capital	2	1,149.31	1,149.31
		(b) Reserves and Surplus	3	429.84	479.43
		(c) Money received against share warrants		-	-
	2	**Share application money pending allotment**			
	3	**Non-current liabilities**			
		(a) Long-term Borrowings	4	139.25	347.54
		(b) Deferred tax liabilities (Net)	5	-	8.80
		(c) Other long term liabilities		-	-
		(d) Long-term Provisions		-	-
	4	**Current liabilities**			
		(a) Short-term Borrowings	6	119.63	123.68
		(b) Trade payables	7		
		Total outstanding dues of micro enterprises and small enterprises		44.93	
		Total outstanding dues of creditors other than micro enterprises and small enterprises		39.71	52.93
		(c) Other Current Liabilities	8	50.47	1.27
		(d) Short-term Provisions	9	5.76	25.25
		TOTAL		**1,978.91**	**2,188.20**
II.		**ASSETS**			
	1	**Non-current assets**			
		(a) Property Plant & Equipments			
		(i) Tangible assets	10	261.32	312.67
		(ii) Intangible assets	10	-	-
		(iii) Capital Work In Progress	10	-	-
		(iv) Intangible assets under development	10	-	-
		(b) Non Current Investments	11	251.00	251.00
		(c) Deferred tax Asset(Net)	12	5.91	-
		(d) Long-term Loans and Advances		-	-
		(e) Other Non Current Assets	13	0.61	0.61
	2	**Current assets**			
		(a) Current Investments		-	-
		(a) Inventories	14	690.73	780.53
		(b) Trade Receivables	15	432.60	538.29
		(c) Cash and Cash Equivelants	16	71.60	114.43
		(d) Short-term Loans and advances	17	119.90	112.10
		(e) Other Current Assets	18	145.24	78.57
		TOTAL		**1,978.91**	**2,188.20**

This is the Balance Sheet refered to in our audit report of even date.

For D G M S & Co.
Chartered Accountants

Hiren J Maru
Partner

Membership No. 115279
Firm Regn. No. 0112187W
Date: 30th May 2026
Place: Mumbai

D G M S & CO. ★ CA FRN: 0112187W ★ Chartered Accountants

RONI HOUSEHOLDS LIMITED Jalgaon ★

FOR RONI HOUSEHOLDS LIMITED

Harish Sirwani
Chairman & Managing Director
DIN No. 07844075
Date: 30th May 2026
Place: Jalgaon

N. H. Sirwani

Nidhi Sirwani
Non-executive Director
DIN No. 07941219
Date: 30th May 2026
Place: Jalgaon

Arvind Durgashankar Pande
Chief Financial Officer
Date: 30th May 2026
Place: Jalgaon

Roni Households Limited

Registered Address: PLOT NO. F - 55, ADDL. MIDC AREA AJANTA ROAD, , Jalgaon ,Maharashtra, India, 425003

CIN: L82990MH2017PLC300575

Statement Standalone Of Profit And Loss For The Year Ended 31st March, 2026

(Amount ₹ in lakhs, unless otherwise mentioned)

	Particulars	Note No.	For the year ended 31 March, 2026	For the year ended 31 March, 2025
I.	Revenue from operations	19	237.14	778.12
II.	Other Income	20	144.47	7.16
III.	**Total Revenue (I + II)**		381.61	785.28
IV.	**Expenses:**			
	Cost of materials consumed	21	181.14	57.91
	Purchase of Stock-In-Trade	22	36.42	680.44
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	23	89.79	(166.24)
	Employee benefits expense	24	16.20	2.40
	Finance Costs	25	17.69	19.78
	Depreciation and amortization expense	26	51.35	46.82
	Other expenses	27	53.30	63.73
	Total expenses		**445.89**	**704.84**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**		(64.28)	80.44
VI.	**Exceptional items**		-	-
VII.	**Profit before extraordinary items and tax (V - VI)**		(64.28)	80.44
VIII.	Extraordinary Items		-	-
IX.	**Profit before tax (VII- VIII)**		(64.28)	80.44
X	**Tax expense:**			
	(1) Current tax		-	21.52
	(2) Deferred tax		(14.71)	- 2.77
	(3)Short Provision Of Last Year			- 6.95
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**		(49.57)	68.65
XII	Profit/(loss) from discontinuing operations			
XIII	Tax expense of discontinuing operations			
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**			
XV	**Profit (Loss) for the period (VII-VIII)**		**(49.57)**	**68.65**
XVI	**Earnings per equity share:**			
	(1) Basic		(0.43)	0.60
	(2) Diluted		(0.43)	0.60

This is the Profit and Loss Account refered to in our audit report of even date

For D G M S & Co.
Chartered Accountants

Hiren J Maru
Partner
Membership No. 115279
Firm Regn. No. 0112187W
Date: 30th May 2026
Place : Mumbai

FOR RONI HOUSEHOLDS LIMITED

Harish Sirwani
Chairman & Managing Director
DIN No. 07844075
Date: 30th May 2026
Place: Jalgaon

Nidhi Sirwani
Non-executive Director
DIN No. 07941219
Date: 30th May 2026
Place: Jalgaon

Arvind Durgashankar Pande
Chief Financial Officer
Date: 30th May 2026
Place: Jalgaon

Roni Households Limited

Registered Address: PLOT NO. F - 55, ADDL. MIDC AREA AJANTA ROAD, , Jalgaon,Maharashtra, India, 425003

CIN: L82990MH2017PLC300575

Cash Flow Statement for the year ended 31st March, 2026

(Amount ₹ in lakhs, unless otherwise mentioned)

Sr. No.	Particulars	F.Y. 2025-26 Amount (In Rs.)	F.Y. 2024-25 Amount (In Rs.)
A.	**Cash flow from Operating Activities**		
	Net Profit Before tax as per Statement of Profit & Loss	(64.28)	80.44
Add:-	Non cash & non-operating Expenses		
	Depreciation & Amortisation Exp.	51.35	46.82
	Subsidy Income	(141.44)	(2.42)
	Finance Cost	17.69	19.78
	Operating Profit before Working Capital changes	(136.68)	144.62
Add/Less:-	**Changes in Working Capital**		
	Decrease/(Increase) in Trade Receivables	105.69	305.96
	Decrease/(Increase) in Short term loans and advances	(7.79)	148.42
	Decrease/(Increase) in Inventories	89.79	- 166.24
	Increase/(Decrease) in Trade Payables	31.72	- 202.59
	Increase/(Decrease) in Other Current Assets	(66.67)	- 78.57
	Increase/(Decrease) in Other Current Liabilities	49.20	- 1.10
	Increase/(Decrease) in Short term Provisions	(19.48)	12.33
	Rounding Off	-	- 0.00
	Net Cash Flow from Operation	45.77	162.85
	Provision for tax	-	21.52
	Previous Year Income Tax Adjustment	-	6.95
	Net Cash Flow from Operating Activities (A)	45.77	148.29
B.	**Cash flow from investing Activities**		
	Purchase of Fixed Assets/previous year adjustment		- 94.12
	Subsidy Received	141.44	2.42
	Movement in Loan & Adv.		
	Net Cash Flow from Investing Activities (B)	141.44	(91.70)
C.	**Cash Flow From Financing Activities**		
	Proceeds From Issue of shares capital		
	Payment of long Term Borrowing	(208.29)	- 21.74
	Interest Paid	(17.69)	- 19.78
	(Payment)/Receipt of Short Term Borrowings	(4.05)	75.76
	Net Cash Flow from Financing Activities (C)	(230.03)	34.24
D.	**Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C)**	**(42.82)**	**90.82**
E.	Opening Cash & Cash Equivalents	114.43	23.61
F.	**Cash and cash equivalents at the end of the period**	**71.60**	**114.43**
G.	**Cash And Cash Equivalents Comprise :**		
	Cash in Hand	71.54	114.32
	Bank Balance :		
	Current Account	0.06	0.12
	Deposit Account		
	Total	**71.60**	**114.43**

For D G M S & Co.
Chartered Accountants

Hiren Maru
Partner
Membership No. 116861
Firm Regn. No. 0112187W
Date: 30th May 2026

D G M S & CO. FRN: 0112187W Chartered Accountants

RONI HOUSEHOLDS LIMITED Jalgaon

FOR RONI HOUSEHOLDS LIMITED

Harish Sirwani
Chairman & Managing Director
DIN No. 07844075
Date: 30th May 2026
Place: Jalgaon

M.H.Sirwani

Nidhi Sirwani
Non-executive Director
DIN No. 07941219
Date: 30th May 2026
Place: Jalgaon

Arvind Durgashankar Pande
Chief Financial Officer
Date: 30th May 2026
Place: Jalgaon

Note: -1 Significant accounting policies:

a. **AS - 1 Disclosure of accounting policies: -**

The Financial statements are prepared under the accrual basis following the historical cost convention in accordance with generally accepted accounting principles (GAAP), and pursuant to section 133 of the companies act, 2013 read with Rule 7 of the Companies (Accounts) rules,2014, till the standards of accounting or any addendum thereto are prescribe by central government. Existing Accounting Standards notified under the companies act, 1956 shall continue to apply. Consequently, these financial statements have been prepared to comply in all material aspects with the accounting standards notified under section 211(3C) [Companies (Accounting Standards) Rules,2006 as amended] and other relevant provisions of the companies act,2013 (the 'Act').

The presentation of financial statements requires estimates and assumption to be made that affect the reported amount of assets & Liabilities on the date of financial statements and the reported amount of revenue and expenses during the reporting period. Difference between the actual result and estimates are recognized in the period in which results are known/materialized.

b. **AS - 2 Valuation of Inventory: -**

Raw Material	:	Lower of cost and replacement cost, where applicable.
Semi-finished goods	:	At lower of cost or net realizable value
Finished goods	:	At Lower of Cost or Net Realizable Value

c. **AS-4 Contingencies and Events Occurring After the Balance Sheet Date: -**
Effects of, events occurred after Balance Sheet date and having material effect on financial statements are reflected in the accounts at appropriate places.

d. **AS - 5 Net Profit or loss for the period, prior period items and changes in accounting policies: -**
Material items of prior period, non-recurring and extra ordinary items are shown separately, If any.

e. **AS - 9 Revenue Recognition: -**
Sale of goods is recognized at the point of dispatch of goods to customers, sales are exclusive of Sales tax, VAT 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 income from investments in shares/units is recognized when the right to receive the dividend is established, generally on the declaration date."

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

f. **AS - 10 Accounting for Property Plant & Equipment :-**
Property Plant & Equipment are stated at cost less accumulated depreciation. Cost comprises the purchase price and any other attributable cost of bringing the asset to its working condition for its intended use.

RONI HOUSEHOLDS LIMITED
Jalgaon

g. **AS - 11 Accounting for effects of changes in foreign exchange rates: -**

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

(b). 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.

(C). Foreign currency transactions accounts are given in the notes of accounts.

h. **AS – 12 Accounting for Government Grants: -**

Government subsidies are accounted for in accordance with Accounting Standard (AS) 12, "Accounting for Government Grants". Subsidies are recognized when there is reasonable assurance that the Company will comply with the conditions attached to them and that the subsidies will be received.

Subsidies related to specific fixed assets are treated as capital subsidies and recognized in accordance with AS 12.

Subsidies in the nature of revenue are recognized in the Statement of Profit and Loss on an accrual basis over the periods necessary to match them with the related costs which they are intended to compensate. Subsidies accrued but not received as at the reporting date are disclosed under "Subsidy Receivable".

i. **AS-13: Accounting for Investments**: -

a) Current investments are valued at the lower of cost and fair value.
b) Long-term investments are carried at cost. Provision for diminution is made if such decline is other than temporary.

j. **AS – 16 Borrowing Cost: -**

Borrowing costs directly attributable to the acquisition of qualifying assets are capitalized till the same is ready for its intended use. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing cost is charged to Statement of Profit and Loss.

k. **AS – 18 Related Party Disclosure: -**

The disclosures of transaction with the related parties as defined in AS -18 are given in notes of accounts.

l. **AS – 19 Accounting for Leases: -**

The Company has not entered into any lease agreements during the year.

m. **AS – 20 Earnings Per Share: -**

Disclosure is made in the Notes of accounts as per the requirements of the standard.

n. **AS – 22 Accounting for Taxes on Income: -**

Current Tax: -

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

RONI HOUSEHOLDS LIMITED Jalgaon

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.

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

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

o. **AS – 24 Discontinuing Operations: -**

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

p. **AS – 29 Provisions Contingent liabilities and contingent assets: -**

- Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past event and it is probable that there will be an outflow of resources.
- Contingent Liabilities are not recognized but are disclosed in the notes.
- Contingent Assets are neither recognized nor disclosed in the financial statements.
- Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Sheet Date.

For D G M S & Co.
Chartered Accountants

D G M S & CO. Chartered Accountants FRN: 0112187W

Hiren J Maru

Partner
M. No. 115279
Firm Regn. No. 0112187W

Place: Mumbai
Date : 30th May 2026

RONI HOUSEHOLDS LIMITED Jalgaon

For and on behalf of the Board of Directors of
Roni Households Limited

N. H. Sirwani

Nidhi Sirwani
Non- Executive Director
DIN: 07941219

Place: Jalgaon
Date :30th May 2026

Harish Sirwani
Chairman & Managing Director
DIN: 07844075

Place: Jalgaon
Date:30th May 2026

Arvind Durgashankar Pande
Chief Financial Officer
Place: Jalgaon
Date :30th May 2026

Note 2 SHARE CAPITAL

Share Capital	As at 31st March 2026		As at 31st March 2025	
	No. of Shares	Amount (Rs.)	No. of Shares	Amount (Rs.)
Authorised Capital				
Equity Shares of Rs. 10 each	1,20,00,000.00	1,200.00	1,20,00,000.00	1,200.00
Issued				
Equity Shares of Rs. 10 each	1,14,93,092.00	11,49,30,920.00	1,14,93,092.00	11,49,30,920.00
Issued, Subscribed & Paid up Capital				
Equity Shares of Rs. 10 each fully paid	1,14,93,092.00	1,149.31	1,14,93,092.00	1,149.31
Total	**1,14,93,092.00**	**1,149.31**	**1,14,93,092.00**	**1,149.31**

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	1,14,93,092.00	1,149.31	57,46,546.00	574.65
Shares Issued during the year			-	-
Bonus Shares Issued during the year			57,46,546.00	574.65
Shares bought back during the year			-	-
Shares outstanding at the end of the year	1,14,93,092.00	1,149.31	1,14,93,092.00	1,149.31

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 2026		As at 31st March 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Harish Sirwani	40,23,092.00	35.00	40,23,092.00	35.00
Nidhi Sirwani	28,85,300.00	25.10	28,85,300.00	25.10
Shailesh Suresh Bajaj	-	-	7,81,210.00	6.80%

Note 2.3 Shares held by Promotors

Name of Promotor	As at 31st March 2026		As at 31st March 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Harish Sirwani	40,23,092.00	35.00	40,23,092.00	35.00
Manohar Sirwani	20.00	0.00	20.00	0.00
Rajani Sirwani	20.00	0.00	20.00	0.00
Nidhi Sirwani	28,85,300.00	25.10	28,85,300.00	25.10
Total	**69,08,432.00**	**60.11**	**69,08,472.00**	**60.11**

RONI HOUSEHOLDS LIMITED Jalgaon

Note 3 RESERVE AND SURPLUS

(Amount ₹ in lakhs, unless otherwise mentioned)

Particulars	As at 31st March, 2026	As at 31st March, 2025
A. Securities Premium Account		
Opening Balance	374.06	948.72
Add : Securities premium credited on Share issue	-	-
Less : Premium Utilised for various reasons	-	574.65
Closing Balance	**374.06**	**374.06**
A. Surplus		
Opening balance	**105.36**	36.72
(-)Bonus Share issued		
(+) Net Profit/(Net Loss) For the current year	(49.57)	68.65
(+)Round Off	-	0.00
Closing Balance	**55.79**	**105.36**
Total	**429.84**	**479.43**

Note 4 LONG TERM BORROWINGS

Particulars	As at 31st March, 2026	As at 31st March, 2025
Secured		
(a) Term loans		
From banks		
State Bank Of India GECL - 404	16.56	19.61
State Bank Of India - 9593		-
State Bank Of India - 4788		-
State Bank Of India TL - 9230		23.60
Sub-total (a)	16.56	43.21
Unsecured		
(a) Loans and advances from related parties	122.70	304.33
Sub-total (a)	122.70	304.33
Total	**139.25**	**347.54**

Note 5 DEFERRED TAX LIABILITIES

Particulars	As at 31st March, 2026	As at 31st March, 2025
Opening Balance	-	11.58
Less: Related to Fixed assets	-	2.77
Total	-	**8.80**

Note 6 SHORT TERM BORROWINGS

Particulars	As at 31st March, 2026	As at 31st March, 2025
Secured		
(a) Working Capital Loans		
from banks		
State Bank of India - 327	119.63	96.26
(b) Current maturities of Long Term Debt		
(i.e. Term Liability classified as Short Term)		
State Bank of India GECL - 404		4.62
State Bank Of India TL - 9230		22.80
Total	**119.63**	**123.68**

RONI HOUSEHOLDS LIMITED Jalgaon

NOTE : 10- Property, Plant & Equipment

(Rs. In Lakhs)

	Fixed Assets	Gross Block				Accumulated Depreciation					Net Block	
		Balance as at 1 April 2025	Additions	Disposal/ Adjustment	Balance as at 31 March 2026	Balance as at 1 April 2025	Amount Charged to Reserves	Depreciation charge for the year	Deductions/ Adjustments	Balance as at 31 March 2026	Balance as at 31 March 2026	Balance as at 31st March 2025
a	**Tangible Assets**											
	Leased Hold Land	26.66	-	-	26.66	-	-	-	-	-	26.66	26.66
	Building	11.07	-	-	11.07	5.47	-	0.53	-	6.00	5.06	5.60
	Computers	0.75	-	-	0.75	0.71	-	-	-	0.71	0.04	0.04
	Electrical Installations and Equipment	4.67	-	-	4.67	3.93	-	0.19	-	4.12	0.54	0.73
	Furnitures & Fixtures	0.24	-	-	0.24	0.21	-	0.01	-	0.22	0.02	0.03
	Plant & Machinery	721.86	-	-	721.86	442.25	-	50.62	-	492.87	228.99	279.62
	Total	**765.25**	**-**	**-**	**765.25**	**452.57**	**-**	**51.35**	**-**	**503.92**	**261.32**	**312.67**

RONI HOUSEHOLDS LIMITED Jalgaon

Note 7 TRADE PAYABLES

Particulars	As at 31st March, 2026	As at 31st March, 2025
(a) Micro,Small and Medium Enterprise		-
Less than 01 Years	44.93	
01-02 Years		-
02-03 Years		-
More than 3 Years		-
(b) Others		-
Not Due		-
Outstanding for the period of:		-
Less than 01 Years	19.40	34.20
01-02 Years	17.19	13.59
02-03 Years	1.11	2.22
More than 3 Years	2.02	2.92
Total	**84.65**	**52.93**

Note 8 OTHER CURRENT LIABILITIES

Particulars	As at 31st March, 2026	As at 31st March, 2025
(i) Statutory Remittance		
(i) TDS Payable	0.76	1.27
(ii) Profession Tax Payable	0.05	
(iii) GST Payable	1.60	
(ii) Other Current Liabilities		
Advance from Customers	3.80	-
Salary Payable	1.24	-
Advance against Sale of Roni Agro Shares	43.01	-
Total	**50.47**	**1.27**

Note 9 SHORT TERM PROVISIONS

Particulars	As at 31st March, 2026	As at 31st March, 2025
Provision For		
(a) Others (Specify nature)		
(i) Audit Fees	4.00	2.00
(ii) Income Tax	-	21.52
(iii)Electricity provision	1.76	1.73
Total	**5.76**	**25.25**

Note 11 NON CURRENT INVESTMENTS

Particulars	As at 31st March, 2026	As at 31st March, 2025
Investments in Subsidiary		
Roni Agro Limited	251.00	251.00
Total	**251.00**	**251.00**

NOTE 12 DEFFERED TAX ASSETS

Particulars	As at 31st March, 2026	As at 31st March, 2025
Opening Balance	(8.80)	- 11.58
Add: Related to Fixed Assets(Timing Difference)	14.71	2.77
Total	**5.91**	**(8.80)**

RONI HOUSEHOLDS LIMITED Jalgaon

NOTE 13 OTHER NON CURRENT ASSETS

Particulars	As at 31st March, 2026	As at 31st March, 2025
Security Deposit	0.61	0.61
Total	0.61	0.61

Note 14 INVENTORIES

Particulars	As at 31st March, 2026	As at 31st March, 2025
a. Raw Materials	577.64	-
b. Work-in-progress	-	-
c. Stock in trade	113.09	780.53
Total	**690.73**	**780.53**

Note 15 TRADE RECEIVABLES

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured and Considered Good		
Not Due		
Outstanding for Following Period from Due date		-
Less than 6 Months	46.45	254.29
6 Months - 1 Years	360.77	283.67
01-02 Years	25.38	-
02-03 Years		-
More than 3 Years		0.32
Undisputed Trade Receivable - Cosidered doubful		
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	**432.60**	**538.29**

Note 16 CASH AND CASH EQUIVALENTS

Particulars	As at 31st March, 2026	As at 31st March, 2025
a. Balances with banks		
ICICI Bank Ltd.		0.10
Shree Mahavir Sahakri Mandali - CA	0.06	0.02
b. Cash on hand	71.54	114.32
Total	71.60	114.43

RONI HOUSEHOLDS LIMITED
Jalgaon

Note 17 SHORT TERM LOANS AND ADVANCES

Particulars	As at 31st March, 2026	As at 31st March, 2025
(Unsecured and Considered Good)		
a. Loan & Advance to Related Parties	119.90	112.10
Total	**119.90**	**112.10**

Note 18 OTHER CURRENT ASSETS

Particulars	As at 31st March, 2026	As at 31st March, 2025
a. Prepaid Expenses		
i)Prepaid Insurance	1.47	1.47
ii)Prepaid Expenses	1.28	-
b .Balance with Revenue Authorities	3.94	6.21
c. Advance to Vendors	53.39	70.89
d. GST Credit Receivable	2.26	-
e. Subsidy Receivable	82.90	-
Total	**145.24**	**78.57**

RONI HOUSEHOLDS LIMITED Jalgaon

Note 19 Revenue From Operations

(Amount ₹ in lakhs, unless otherwise mentioned)

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Sale of Goods	237.14	778.12
Total	**237.14**	**778.12**

Note 19.1 Particulars Of Sale Of Goods

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Sale Of Goods		
Sale of Manufactured Goods-Plastic Products	237.14	778.12
Total	**237.14**	**778.12**

Note 20 OTHER INCOME

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Other Income		
Discounts Received	2.98	2.08
Creditors Written Off	-	2.65
Profit on Sale of Investment	-	-
Other Income	0.04	0.01
Subsidy Income	141.44	2.42
Total	**144.47**	**7.16**

Note 21 COST OF MATERIAL CONSUMED

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Opening Stock Raw Materials	-	-
Add:- Purchase of Raw Materials	181.14	57.91
Clsoing Stock of Raw Materials		-
Total	**181.14**	**57.91**

Note 22 PURCHASE OF STOCK-IN-TRADE

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Purchase of Stock In Trade	36.42	680.44
Total	**36.42**	**680.44**

Note 23 CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK IN PROCESS AND WIP

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Inventories at the end of the year		
Finished Goods	690.73	780.53
Stock-In-Trade	-	-
Inventories at the beginning of the year		
Finished Goods	780.53	614.29
Stock-In-Trade	-	-
Net(Increase)/decrease	**89.79**	**(166.24)**

RONI HOUSEHOLDS LIMITED Jalgaon

Note 24 EMPLOYEE BENEFITS EXPENSES

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
(a) Salaries and Wages	16.15	2.40
(b) Contributions to Provident Fund & Other Fund	-	-
(c) Staff welfare expenses	-	
(d)Profession Tax	0.05	
Total	**16.20**	**2.40**

Note 25 FINANCE COST

Finance Cost	For the year ended 31 March, 2026	For the year ended 31 March, 2025
(a) Interest expense :-		
(i) Borrowings	17.69	16.52
(ii) Interest on Govt. Payments	-	1.13
(b) Other borrowing costs	-	2.13
Total	**17.69**	**19.78**

Note 26 DEPRECIATION AND AMORTISATION

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Depreciation Exp	51.35	46.82
Total	**51.35**	**46.82**

Note 27 OTHER EXPENSES

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Manufacturing Expenses		
Power & Fuel Expenses	28.04	19.70
Factory Expenses	-	-
Printing Expenses	-	-
Freight & Forwarding Exp	-	0.04
Hotel Expenses	0.41	-
Advertisement	0.27	0.41
Bank Charges	1.32	-
Water Bills	0.05	0.05
GST Expense	1.34	20.94
Audit	2.00	1.00
Printing and Stationery	0.42	-
Share Registry Fees	0.24	-
Director Remuneration	-	0.60
Insurance Expenses	-	0.12
Stamp Duty and Registration	1.20	-
Penalty on GST		2.08
Office Expenses	0.03	-
Repair and Maintanance Expenses	3.31	-
ROC Fees	4.50	2.63
Legal & Professional Fees	6.28	10.28
CDSL and NSDL Fees	1.98	-
Rounding Difference	0.00	-
Interest paid on Income Tax	0.66	-
Transport Charges	0.57	-
Late fees	0.26	-
Travelling Expenses	0.41	-
Sundry Expenses	-	5.80
Cess	-	0.02
Miscellaneous Expense	-	0.07
Total	**53.30**	**63.73**

28.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 year financial statements and are to be read in relation to the amounts and other disclosures relating to the current year.

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

30. Earnings Per Share

Rs in Lakhs (Except No of Shares and Per share data.)

Particulars	Year Ended on 31st March 2026 (Rs.)	Year Ended on 31st March 2025 (Rs.)
Profit / (Loss) after tax attributable to Equity Shareholders (A)	(49.57)	68.65
Weighted Number of Equity Share outstanding During the year (B) (In Nos.)	1,14,93,092	1,14,93,092
Basic Earnings Per Share for each Share of Rs.10/- (A) / (B)	(0.43)	0.60

31. Foreign Currency Transactions: -

Expenditure in Foreign Currency: -

Particulars	F.Y.2025-26 (Rs.)	F.Y.2024-25 (Rs.)
Import Purchases	-	-
Capital Goods (Machinery)	-	-
Total	-	-

32.Earnings in Foreign Currency: -

Particulars	F.Y.2025-26 (Rs.)	F.Y.2024-25 (Rs.)
Export Sales	NIL	NIL
Total		

33. Related Parties Transaction: -

As per Accounting Standard 18, issued by the Institute of Chartered Accountants of India, the disclosures of transaction with the related parties as defined in AS -18 are given below:

1. The transactions with all the related parties have been properly reflected in the financial statements in accordance with the Accounting Standard-18 on "Related Party Transactions".

RONI HOUSEHOLDS LIMITED Jalgaon

2. Name and Designation of the Key Management personnel to whom company has entered into transactions and other related party are as under:

Sr No	Name of Person	Designation/Relationship
1	Harish Sirwani	Director
2.	Nidhi Sirwani	Director
3.	Pooja Bargarecha	Company Secretary
4.	Arvind Durgashankar Pande	CFO
5.	R S Industries	Enterprise in which director is interested

3. Name of Holding/Subsidiary/Fellow Subsidiary/Step Down Subsidiary Company

Sr No	Name of Company	Relation
1	Roni Agro Limited	Subsidiary Company

The Following transaction were carried out with the related parties in the ordinary course of business and at arm's length.

(Rs. in Lakhs)

Nature of Transaction	March 31, 2026 (Amount in Rs)	March 31, 2025 (Amount in Rs)
Loan Repaid		
Harish Sirwani	150.62	55.97
Nidhi Sirwani	96.80	45.11
Loan Received		
Harish Sirwani	49.03	58.44
Nidhi Sirwani	16.76	51.98
Remuneration paid to CS		
Pooja Bargarecha	2.60	2.40
Advances Given		
Roni Agro Limited	14.05	95.00
Recovery of Advances Given		
Roni Agro Limited	6.26	82.00
Purchase of Goods		
R S Industries	79.19	0.00

RONI HOUSEHOLDS LIMITED Jalgaon

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

Sr. No.	Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
		Amount in Rs. (in Lakhs)	Amount in Rs. (in Lakhs)
I	Amount due as at the date of Balance sheet	44.93	0.00
Ii	Amount paid beyond the appointed date during the year	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
Iv	The amount of interest accrued and remaining unpaid as at the date of Balance sheet	Nil	Nil

35. Defined Contribution Plan: -

As per Accounting Standard 15 "Employee Benefits", the disclosures as defined in the Accounting Standard are given below Contribution to Defined Contribution Plans, recognized as expenses for the year is as under:

	2025-26	2024-25
Employer's Contribution to Provident Fund	NIL	NIL

36. Details of Benami Property Held

There are no proceedings have been initiated or pending against the company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and the Rules made thereunder

37. Security of current assets against borrowings

The company has not borrowings 'during any point of time of the year' from banks or financial institutions on the basis of security of current assets

38. Wilful Defaulter

The company is not declared as wilful defaulter (at any time during the financial year or after the end of reporting period but before the date when financial statements are approved or in an earlier period and the default has continued for the whole or part of the current year) by any bank or financial institution or other lender.

39. Relationship with struck off companies

The company do not have any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

RONI HOUSEHOLDS LIMITED Jalgaon

40. Registration of charges or satisfaction with Registrar of companies

The company do not have any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed. Such details may include a brief description of the charges or satisfaction, the location of the Registrar, the period (in days or months) by which such charge had to be registered and the reason for delay in registration.

41. Ratio Analysis

Particulars	Numerator	Denominator	CY	PY	Variation %	Remarks
Debt-Equity Ratio	Debt Consist of Borrowings and Lease Liabilities	Total Equity	0.16	0.29	-44.83%	Decrease in Debts
Current Ratio	Total Current Assets	Total Current Liabilities	5.60	7.99	-29.91%	Decrease in current assets
Return on Equity Ratio	Profit for the year Less Preference Dividend if any	Average Total Equity	-3.09%	8.43%	-136.65%	Due to losses during the year
Net Capital Turnover Ratio	Net Sales	Average Working Capital (i.e. Total Current Assets Less Total Current Liabilities)	0.29	0.55	-47.27%	Due to reduction in turnover
Net Profit Ratio	Profit for the year	Total Income	-20.90%	8.82%	-336.96%	Due to losses during the year
Return on Capital Employed	Profit before tax and Finance Cost	Avg Capital Employed (Equity + Long Term Debt)	26.15%	6%	335.83%	Due to better operating profits
Return on Investment	Income generated from Invested Funds	Average Investment (Cost)	N.A	N.A	N.A	N.A
Debt Service Coverage Ratio	EBITDA	Finance Cost + Principal repayment of Long Term Debt	2.24	-0.97	-330.93%	Due to better operating profits
Inventory Turnover Ratio	Raw material, finished goods and work in progress consumed	Average Inventories	0.42	0.82	-48.78%	Due to reduction in inventory
Trade Receivable Turnover Ratio	Revenue from Operations (Sales of Products and Sale of Service)	Average Trade Receivable	0.49	1.11	-55.86%	Due to reduction in sales and trade receivables
Trade Payables Turnover Ratio	Purchases	Average Trade Payables	5.14	5.76	-10.76%	N.A

42. Utilization of Borrowed fund and share premium

a. The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kinds of funds) to any other persons or entities, including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

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

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

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

43. Undisclosed Income

The company do not have any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961), unless there is immunity for disclosure under any scheme. The company shall also not have the previously unrecorded income and related assets have been properly recorded in the books of account during the year.

44. Details of Crypto Currency or Virtual Currency

The company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.

45. Corporate Social Responsibility

The provisions of Section 135 of the Companies Act, 2013 regarding Corporate Social Responsibility are not applicable to the Company for the financial year ended 31st March, 2026.

RONI HOUSEHOLDS LIMITED
Jalgaon

46. Approval of Financial Statements:

The financial statements of the Company for the year ended 31st March, 2026 were approved for issue in accordance with the Resolution passed by the Board of Directors in their meeting held on 30th May, 2026.

For D G M S & Co.	For and on behalf of the Board of Directors of	
Chartered Accountants	**Roni Households Limited**	
Hiren J Maru	**Nidhi Sirwani**	**Harish Sirwani**
Partner	**Non- Executive Director**	**Chairman & Managing Director**
M. No. 115279		
Firm Regn. No. 0112187W	**DIN: 07941219**	**DIN: 07844075**
Place: Mumbai	Place: Jalgaon	Place: Jalgaon
Date : 30th May 2026	Date :30th May 2026	Date:30th May 2026

Arvind Durgashankar Pande
Chief Financial Officer
Place: Jalgaon
Date :30th May 2026

Hiren J. Maru
B.Com., F.C.A., DISA, DIRM

INDEPENDENT AUDITOR'S REPORT

TO MEMBERS OF
RONI HOUSEHOLDS LIMITED

Report on the Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated financial statements of **Roni Households Limited** (hereinafter referred to as "the Holding Company"), and its subsidiary Roni Agro Limited (Holding Company and its subsidiary together referred to as "the Group") which comprise the Consolidated Balance Sheet as at **31st March 2026**, and the Consolidated Statement of Profit and Loss and Consolidated Cash Flow Statement, and Consolidated notes to the financial statements, including a summary of significant accounting policies and other explanatory information. (hereinafter referred to as the "Consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated 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 inconformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit and Loss account and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Consolidated 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 Consolidated financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial

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Cell: +91 9320268900 Ph.: 022 4601 2965 / 2545 2965 Email: hirenmaru@yahoo.co.uk

statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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

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 consolidated 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 consolidated 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 consolidated 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 consolidated 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 consolidated 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 AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

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 obtained all the information and explanations which to the best of our knowledge and belief where 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 appears from our examination of those books;

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

    d. In our opinion, the Balance Sheet and Statement of Profit and Loss comply with the AS specified in section 133 of the Act, read with relevant rule issued thereunder.

e. On the basis of written representations received from the directors as on March 31, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, 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 paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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 no pending litigations as at 31st March 2026 which would impact its financial position, and no disclosure is required in its standalone financial statements.
   (b) The Company did not have any long-term and derivative contracts as at March 31, 2026.
   (c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2026.
   (d) The management has;
      (i) represented that, to the best of its knowledge and belief, 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, 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 subclause (d) (i) and (d) (ii) contain any material mis-statement.

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

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

FOR D G M S & Co.,
Chartered Accountants

Place: Mumbai
Date: 30th May 2026

Hiren J Maru
Partner
M. No. 115279
FRN: 0112187W
UDIN: 26115279UVDINI8141

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENT OF RONI HOUSEHOLDS LIMITED FOR THE YEAR ENDED 31ST MARCH 2026

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) Qualifications Reporting in Group Companies:

a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, we report that there are no qualifications or adverse remarks by the respective audit report.

FOR D G M S & Co.,
Chartered Accountants

D G M S & CO. ★ Chartered Accountants ★ FRN: 0112187W

Place: Mumbai
Date: 30th May 2026

Hiren J Maru
Partner
M. No. 115279
FRN: 0112187W
UDIN: 26115279UVDINI8141

ANNEXURE "B" TO THE AUDITORS' REPORT

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

We have audited the internal financial controls over financial reporting of **Roni Households Limited** ('the holding Company') as of 31st March 2026 in conjunction with our audit of the Consolidated Financial Statements of the Company for the period ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility for the Audit of the Internal Financial Controls with Reference to Financials Statements

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 Consolidated 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 Consolidated 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 Consolidated 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

(3) 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 Consolidated 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, 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, 2026, 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.

FOR D G M S & Co.,
Chartered Accountants

Place: Mumbai
Date: 30th May 2026

D G M S & Co. ★ CA FRN: 0112187W Chartered Accountants ★

Hiren J Maru
Partner
M. No. 115279
FRN: 0112187W
UDIN: 26115279UVDINI8141

Roni Households Limited

Registered Address: Plot No. F - 55, Addl. Midc Area Ajanta Road, Jalgaon, Maharashtra, India, 425003

CIN: L82990MH2017PLC300575

Consolidated Balance Sheet As At 31st March, 2026

(Amount ₹ in lakhs, unless otherwise mentioned)

Particulars			Note No.	As at 31st March, 2026	As at 31st March, 2025
I.	EQUITY AND LIABILITIES				
1	Shareholders' funds				
	(a)	Share Capital	2	1,149.31	1,149.31
	(b)	Reserves and Surplus	3	440.96	491.24
	(c)	Minority Interest		249.23	249.93
2	Non-current liabilities				
	(a)	Long-term Borrowings	4	139.95	347.54
	(b)	Deferred tax liabilities (Net)	5		8.80
	(c)	Long-term Provisions			-
3	Current liabilities				
	(a)	Short-term Borrowings	6	119.63	128.19
	(a)	Trade payables	7		
		Total outstanding dues of micro enterprises and small enterprises		44.93	
		Total outstanding dues of creditors other than micro enterprises and small enterprises		84.34	610.74
	(b)	Other Current Liabilities	8	50.47	1.27
	(c)	Short-term Provisions	9	6.52	26.29
		TOTAL		**2,285.34**	**3,013.33**
II.	ASSETS				
1	Non-current assets				
	(a)	Property Plant & Equipments			
		(i) Tangible assets	10	261.32	312.67
		(ii) Intangible assets	10		-
		(iii) Capital Work In Progress	10		
	(b)	Non Current Investments			-
	(c)	Long-term Loans and Advances			
	(d)	Other Non Current Assets	11	0.61	0.61
	(e)	Deferred tax Asset(Net)	12	6.25	-
2	Current assets				
	(a)	Inventories	13	694.50	788.28
	(b)	Trade Receivables	14	1,077.89	1,714.20
	(c)	Cash and Cash Equivelants	15	73.46	116.39
	(d)	Short-term Loans and advances		-	-
	(e)	Other Current Assets	16	171.31	81.17
		TOTAL		**2,285.34**	**3,013.33**

This is the Balance Sheet refered to in our audit report of even date.

For D G M S & Co.
Chartered Accountants

Hiren J Maru
Partner
Membership No. 115279
Firm Regn. No. 0112187W
Date: 30th May 2026
Place: Mumbai

FOR RONI HOUSEHOLDS LIMITED

Harish Sirwani
Chairman & Managing Director
DIN No. 07844075
Date: 30th May 2026
Place: Jalgaon

Nidhi Sirwani
Non-executive Director
DIN No. 07941219
Date: 30th May 2026
Place: Jalgaon

Arvind Durgashankar Pande
Chief Financial Officer
Date: 30th May 2026
Place: Jalgaon

Roni Households Limited

Registered Address: Plot No. F - 55, Addl. Midc Area Ajanta Road, Jalgaon, Maharashtra, India, 425003

CIN: L82990MH2017PLC300575

Consolidated Statement Of Profit And Loss For The Year Ended 31st March, 2026

(Amount ₹ in lakhs, unless otherwise mentioned)

	Particulars	Note No.	For the year ended 31 March, 2026	For the year ended 31 March, 2025
I.	Revenue from operations	17	241.14	1,715.38
II.	Other Income	18	144.47	7.16
III.	**Total Revenue (I + II)**		385.61	1,722.54
IV.	**Expenses:**			
	Cost of materials consumed	19	181.14	981.52
	Purchase of Stock-In-Trade	20	36.42	680.44
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	21	93.78	(165.59)
	Employee benefits expense	22	16.20	2.40
	Finance Costs	23	17.69	19.80
	Depreciation and amortization expense	24	51.35	46.82
	Other expenses	25	54.79	75.69
	Total expenses		**451.37**	**1,641.09**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**		**(65.76)**	**81.45**
VI.	**Exceptional items**		-	-
VII.	**Profit before extraordinary items and tax (V - VI)**		**(65.76)**	**81.45**
VIII.	Extraordinary Items		-	-
IX.	**Profit before tax (VII- VIII)**		**(65.76)**	**81.45**
X	**Tax expense:**			
	(1) Current tax			21.78
	(2) Deferred tax		15.05	1.97
	(3)Short Provision Of Last Year		0.26	- 7.05
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**		**(50.96)**	**64.75**
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**		-	-
XV	**Profit (Loss) for the period (VII-VIII)**		**(50.96)**	**64.75**
XVI	Minority Interest		(0.71)	0.42
XVII	**Profit(Loss) after Minority Interest**		**(50.26)**	**64.33**
XVIII	**Earnings per equity share:**			
	(1) Basic		(0.44)	0.56
	(2) Diluted		(0.44)	0.56

This is the Profit and Loss Account refered to in our audit report of even date.

For D G M S & Co.
Chartered Accountants

Hiren J Maru
Partner
Membership No. 115279
Firm Regn. No. 0112187W
Date: 30th May 2026
Place : Mumbai

FOR RONI HOUSEHOLDS LIMITED

Harish Sirwani
Chairman & Managing Director
DIN No. 07844075
Date: 30th May 2026
Place: Jalgaon

Nidhi Sirwani
Non-executive Director
DIN No. 07941219
Date: 30th May 2026
Place: Jalgaon

Arvind Durgashankar Pande
Chief Financial Officer
Date: 30th May 2026
Place: Jalgaon

Roni Households Limited

Registered Address: Plot No. F - 55, Addl. Midc Area Ajanta Road, Jalgaon, Maharashtra, India, 425003

CIN: L82990MH2017PLC300575

Consolidated Cash Flow Statement for the year ended 31st March, 2026

Sr. No.	Particulars	F.Y. 2025-26	F.Y. 2024-25
		Amount (In Rs.)	Amount (In Rs.)
A.	**Cash flow from Operating Activities**		
	Net Profit Before tax as per Statement of Profit & Loss	(65.76)	81.45
Add:	Non cash & non-operating Expenses		
	Depreciation & Amortisation Exp.	51.35	46.82
	Subsidy Income	(141.44)	(2.42)
	Dividend Income		
	Profit on Sale of Investment		
	Interest Income		
	Finance Cost	17.69	19.80
	Operating Profit before working capital changes	(138.15)	145.66
Add/Less:-	**Changes in Working Capital**		
	Decrease/(Increase) in Trade Receivables	636.31	- 237.80
	Decrease/(Increase) in Short term loans and advances		181.46
	Decrease/(Increase) in Inventories	93.78	- 165.59
	Increase/(Decrease) in Trade Payables	(481.47)	305.46
	Increase/(Decrease) in Other Current Assets and current Liabilities	(40.95)	- 78.43
	Increase/(Decrease) in Short term Provisions	(19.77)	12.99
	Net Cash Flow from Operation	49.74	163.76
	Provision for tax	-	21.78
	Previous Year Income Tax Adjustment	0.26	(7.05)
	Net Cash Flow from Operating Activities (A)	49.49	149.03
B.	**Cash flow from Investing Activities**		
	Purchase of Fixed Assets	-	(94.12)
	Movement in Investment	-	-
	Subsidy Received	141.44	2.42
	Movement in Loan & Adv.	-	-
	Minority Interest	-	-
	Net Cash Flow/ (Used) in Investing Activities (B)	141.44	(91.70)
C.	**Cash Flow From Financing Activities**		
	Proceeds From Issue of shares capital	-	-
	Repayment/Proceeds of long Term Borrowing	(207.59)	- 21.74
	Interest Paid	(17.69)	- 19.80
	(Repayment)/Proceeds of Short Term Borrowing	(8.56)	75.76
	Net Cash Flow/ (Used) from Financing Activities (C)	(233.84)	34.22
D.	**Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C)**	(42.91)	91.54
E.	Opening Cash & Cash Equivalents	116.39	24.84
F.	**Cash and cash equivalents at the end of the period**	73.46	116.39
G.	**Cash And Cash Equivalents Comprise :**		
	Cash	73.38	116.16
	Bank Balance :		
	Current Account	0.07	0.22
	Deposit Account		
	Total	73.46	116.39

For D G M S & Co.
Chartered Accountants

Hiren J Maru

Partner
Membership No. 115279
Firm Regn. No. 0112187W
Date: 30th May 2026
Place : Mumbai

FOR RONI HOUSEHOLDS LIMITED

Harish Sirwani
Chairman & Managing Director
DIN No. 07844075
Date: 30th May 2026
Place: Jalgaon

N. H. Sirwani
Nidhi Sirwani
Non-executive Director
DIN No. 07941219
Date: 30th May 2026
Place: Jalgaon

Arvind Durgashankar Pande
Chief Financial Officer
Date: 30th May 2026
Place: Jalgaon

Note: -1 Significant accounting policies:

a. AS - 1 Disclosure of accounting policies: -

The Financial statements are prepared under the accrual basis following the historical cost convention in accordance with generally accepted accounting principles (GAAP), and pursuant to section 133 of the companies act, 2013 read with Rule 7 of the Companies (Accounts) rules,2014, till the standards of accounting or any addendum thereto are prescribed by central government. Existing Accounting Standards notified under the companies act, 1956 shall continue to apply. Consequently, these financial statements have been prepared to comply in all material aspects with the accounting standards notified under section 211(3C) [Companies (Accounting Standards) Rules,2006 as amended] and other relevant provisions of the Companies Act, 2013 (the 'Act').

The presentation of financial statements requires estimates and assumption to be made that affect the reported amount of assets & Liabilities on the date of financial statements and the reported amount of revenue and expenses during the reporting period. Difference between the actual result and estimates are recognized in the period in which results are known/materialized.

b. AS - 2 Valuation of Inventory: -

Raw Material	:	Lower of cost and replacement cost, where applicable.
Semi-finished goods	:	At lower of cost or net realizable value
Finished goods	:	At Lower of Cost or Net Realizable Value

c. AS-4 Contingencies and Events Occurring After the Balance Sheet Date: -
Effects of, events occurred after Balance Sheet date and having material effect on financial statements are reflected in the accounts at appropriate places.

d. AS - 5 Net Profit or loss for the period, prior period items and changes in accounting policies: -
Material items of prior period, non-recurring and extra ordinary items are shown separately, If any.

e. AS - 9 Revenue Recognition: -
Sale of goods is recognized at the point of dispatch of goods to customers, sales are exclusive of Sales tax, VAT 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 income from investments in shares/units is recognized when the right to receive the dividend is established, generally on the declaration date."

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

f. AS - 10 Accounting for Property Plant & Equipment:-
Property Plant & Equipment are stated at cost less accumulated depreciation. Cost comprises the purchase price and any other attributable cost of bringing the asset to its working condition for its intended use.

RONI HOUSEHOLDS LIMITED Jalgaon

g. AS - 11 Accounting for effects of changes in foreign exchange rates: -

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

(b). 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.

(C). Foreign currency transactions accounts are given in the notes of accounts.

h. AS – 12 Accounting for Government Grants: -

Government subsidies are accounted for in accordance with Accounting Standard (AS) 12, "Accounting for Government Grants". Subsidies are recognized when there is reasonable assurance that the Company will comply with the conditions attached to them and that the subsidies will be received.

Subsidies related to specific fixed assets are treated as capital subsidies and recognized in accordance with AS 12.

Subsidies in the nature of revenue are recognized in the Statement of Profit and Loss on an accrual basis over the periods necessary to match them with the related costs which they are intended to compensate. Subsidies accrued but not received as at the reporting date are disclosed under "Subsidy Receivable".

i. **AS-13: Accounting for Investments:** -

a) Current investments are valued at the lower of cost and fair value.
b) Long-term investments are carried at cost. Provision for diminution is made if such decline is other than temporary.

j. **AS – 16 Borrowing Cost: -**

Borrowing costs directly attributable to the acquisition of qualifying assets are capitalized till the same is ready for its intended use. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing cost is charged to Statement of Profit and Loss.

k. **AS – 18 Related Party Disclosure: -**

The disclosures of transaction with the related parties as defined in AS -18 are given in notes of accounts.

l. **AS – 19 Accounting for Leases: -**

The Company has not entered into any lease agreements during the year.

m. **AS – 20 Earnings Per Share: -**

Disclosure is made in the Notes of accounts as per the requirements of the standard.

n. **AS – 22 Accounting for Taxes on Income: -**

Current Tax: -

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

RONI HOUSEHOLDS LIMITED
Jalgaon

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.

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

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

o. **AS – 24 Discontinuing Operations: -**
During the year the company has not discontinued any of its operations.

p. **AS – 29 Provisions Contingent liabilities and contingent assets: -**

- Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past event and it is probable that there will be an outflow of resources.
- Contingent Liabilities are not recognized but are disclosed in the notes.
- Contingent Assets are neither recognized nor disclosed in the financial statements.
- Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Sheet Date.

For D G M S & Co.
Chartered Accountants

Hiren J Maru

Partner
M. No. 115279
Firm Regn. No. 0112187W

Place: Mumbai
Date : 30th May 2026

For and on behalf of the Board of Directors of
Roni Households Limited

Nidhi Sirwani	**Harish Sirwani**
Non- Executive Director	**Chairman & Managing Director**
DIN: 07941219	**DIN: 07844075**
Place: Jalgaon	Place: Jalgaon
Date :30th May 2026	Date:30th May 2026

Arvind Durgashankar Pande
Chief Financial Officer
Place: Jalgaon
Date :30th May 2026

Note 2 SHARE CAPITAL

Share Capital	As at 31st March 2026		As at 31st March 2025	
	No of Shares	Amount Rs.	No of Shares	Amount Rs.
Authorised Capital				
Equity Shares of Rs. 10 each	1,20,00,000.00	1,200.00	1,20,00,000.00	1,200.00
Issued, Subscribed & Paid up Capital				
Equity Shares of Rs. 10 each fully paid	1,14,93,092.00	1,149.31	1,14,93,092.00	1,149.31
Total	**1,14,93,092.00**	**1,149.31**	**1,14,93,092.00**	**1,149.31**

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	1,14,93,092.00	1,149.31	57,46,546.00	574.65
Shares Issued during the year	-	-		-
Shares bought back during the year	-	-		
Bonus Shares Issued during the year	-	-	57,46,546.00	574.65
Shares outstanding at the end of the year	1,14,93,092.00	1,149.31	1,14,93,092.00	1,149.31

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 2026		As at 31st March 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Harish Sirwani	40,23,092.00	35.00%	40,23,092.00	35.00%
Nidhi Sirwani	28,85,300.00	25.10%	28,85,300.00	25.10%
Shailesh Suresh Bajaj	-	0.00%	7,81,210.00	6.80%

Note 2.3 Shares held by Promotors

Name of Promotor	As at 31st March 2026		As at 31st March 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Harish Sirwani	40,23,092.00	35.00	40,23,092.00	35.00
Manohar Sirwani	20.00	0.00	20.00	0.00
Rajani Sirwani	20.00	0.00	20.00	0.00
Nidhi Sirwani	28,85,300.00	25.10	28,85,300.00	25.10
Total	**69,08,392.00**	**60.11**	**69,08,432.00**	**60.11**

RONI HOUSEHOLDS LIMITED Jalgaon

Note 3 RESERVE AND SURPLUS

Particulars	As at 31st March, 2026	As at 31st March, 2025
A. Securities Premium Account		
Opening Balance	374.06	948.72
Add : Securities premium credited on Share issue		
Less : Premium Utilised for various reasons		574.65
Closing Balance	**374.06**	**374.06**
B. Consolidation Reserve	**0.28**	**0.28**
C. Surplus		
Opening balance	116.89	52.56
(+) Net Profit/(Net Loss) For the current year	(50.26)	64.33
(-)Bonus Issued		
(-) Other Adj		
Closing Balance	**66.64**	**116.89**
Total	**440.96**	**491.24**

Note 4 LONG TERM BORROWINGS

Particulars	As at 31st March, 2026	As at 31st March, 2025
Secured		
(a) Term loans		
From banks		
State Bank Of India GECL - 404	16.56	19.61
State Bank Of India - 9593		-
State Bank Of India - 4788		-
State Bank Of India TL - 9230		23.60
Sub-total (a)	16.56	43.21
Unsecured		
(a) Loans and advances from related parties	123.40	304.33
Sub-total (a)	123.40	304.33
Total	**139.95**	**347.54**

Note 5 **DEFERRED TAX LIABILITIES (NET)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Opening Balance	-	6.83
Add/Less: Related to Fixed Assets	-	1.97
Total	-	**8.80**

Note 6 SHORT TERM BORROWINGS

Particulars	As at 31st March, 2026	As at 31st March, 2025
Secured		
(a) Working Capital Loans		
from banks		
State Bank of India	119.63	96.26
(b) Current maturities of Long Term Debt		
(i.e. Term Liability classified as Short Term)		
State Bank of India GECL - 404	-	4.62
State Bank Of India TL - 9230	-	22.80
Unsecured		
(a) Loans and advances from related parties	-	0.51
(b) Loans and Advances From Others	-	4.00
Total	**119.63**	**128.19**

RONI HOUSEHOLDS LIMITED Jalgaon

Note 7 TRADE PAYABLES

Particulars	As at 31st March, 2026	As at 31st March, 2025
(a) Micro,Small and Medium Enterprise		
Less than 01 Years	44.93	-
01-02 Years	-	-
02-03 Years	-	-
More than 3 Years	-	-
(b) Others		
Not Due	-	-
Outstanding for the period of:		
Less than 01 Years	19.40	52.93
01-02 Years	17.19	557.81
02-03 Years	45.73	-
More than 3 Years	2.02	-
(b) Others	-	-
Total	**81.52**	**610.74**

Note 8 OTHER CURRENT LIABILITIES

Particulars	As at 31st March, 2026	As at 31st March, 2025
(I) Statutory Remittance		
(i) TDS Payable	0.76	1.27
(ii) GST Payable	1.60	
(iii) Professional Tax Payable	0.05	
(II) Other Current Liabilities		
a.Advance from Customers	3.80	-
b.Salary Payable	1.24	
c.Advance against Sale of Roni Agro Shares	43.01	
Total	**50.47**	**1.27**

Note 9 SHORT TERM PROVISIONS

Particulars	As at 31st March, 2026	As at 31st March, 2025
Provision For		
(a) Employee benefits	-	-
(b) Others (Specify nature)		
(i) Audit Fees	4.76	2.50
(ii) Income Tax	-	22.06
(iii) Expenses Payable (Electricity)	1.76	1.73
Total	**6.52**	**26.29**

Note 11 OTHER NON-CURRENT ASSETS

Particulars	As at 31st March, 2026	As at 31st March, 2025
a. Security Deposits	0.61	0.61
Total	**0.61**	**0.61**

Note 12 DEFERRED TAX ASSETS (NET)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Opening Balance	- 8.80	- 6.83
Add: Related to Fixed Assets	15.05	- 1.97
Total	**6.25**	**(8.80)**

NOTE :10 Property, Plant & Equipment

(Rs. In Lakhs)

	Fixed Assets	Gross Block				Accumulated Depreciation					Net Block	
		Balance as at 1 April 2025	Additions	Disposal/ Adjustment	Balance as at 31 March 2026	Balance as at 1 April 2025	Amount Charged to Reserves	Depreciation charge for the year	Deductions/ Adjustments	Balance as at 31 March 2026	Balance as at 31 March 2026	Balance as at 31st March 2025
a	**Tangible Assets**											
	Leased Hold Land	26.66	-	-	26.66	-	-	-	-	-	26.66	26.66
	Building	11.07	-	-	11.07	5.47	-	0.53	-	6.00	5.06	5.60
	Computers	0.75	-	-	0.75	0.71	-	-	-	0.71	0.04	0.04
	Electrical Installations and Equipment	4.67	-	-	4.67	3.93	-	0.19	-	4.12	0.54	0.73
	Furnitures & Fixtures	0.24	-	-	0.24	0.21	-	0.01	-	0.22	0.02	0.03
	Plant & Machinery	721.86	-	-	721.86	442.25	-	50.62	-	492.87	228.99	279.62
	Total	765.25	-	-	765.25	452.57	-	51.35	-	503.92	261.32	312.67

RONI HOUSEHOLDS LIMITED
Jalgaon

Note 13 INVENTORIES

Particulars	As at 31st March, 2026	As at 31st March, 2025
a. Raw Materials	577.64	-
b. Work-in-progress		
c. Stock in trade	116.86	788.28
Total	**694.50**	**788.28**

Note 14 TRADE RECEIVABLES

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured and Considered Good		
Not Due	-	-
Outstanding for Following Period from Due date		-
Less than 6 Months	46.45	-
6 Months - 1 Years	360.77	-
01-02 Years	670.67	1,714.20
02-03 Years		-
More than 3 Years		-
Undisputed Trade Receivable - Cosidered doubful		
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	**1,077.89**	**1,714.20**

Note 15 CASH AND CASH EQUIVALENTS

Particulars	As at 31st March, 2026	As at 31st March, 2025
a. Balances with banks		
ICICI Bank Ltd.	-	0.10
Shree Mahavir Sahakri Mandali - CA	0.07	0.02
State Bank of India	-	0.11
b. Cash on hand	73.38	116.16
Total	**73.46**	**116.39**

Note 16 OTHER CURRENT ASSETS

Particulars	As at 31st March, 2026	As at 31st March, 2025
a. Prepaid Expenses		
Prepaid Insurance	1.47	1.47
Prepaid Expenses	1.28	-
b. Preliminary Exp	1.28	2.56
c. Balance with Revenue Authorities	3.94	6.25
d. Subsidy Receivable	82.90	-
e. Advance to Vendor	78.19	70.89
f. GST Input Credit not availed	2.26	-
Total	**171.31**	**81.17**

RONI HOUSEHOLDS LIMITED Jalgaon

Note 17 REVENUE FROM OPERATIONS

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Sale of Goods	241.14	1,715.38
Total	**241.14**	**1,715.38**

Note 17.1 PARTICULARS OF SALE OF GOODS

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
SALE OF GOODS		
Sale of Manufactured Goods-Plastic Products	237.14	778.12
Sale of Traded Goods-Agricultural Commodities	4.00	937.26
Total	**241.14**	**1,715.38**

Note 18 OTHER INCOME

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Discounts Received	2.98	2.08
Creditors Written Off	-	2.65
Miscellaneous Income	0.04	0.01
Subsidy Income	141.44	2.42
Total	**144.47**	**7.16**

Note 19 COST OF MATERIAL CONSUMED

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Opening Stock Raw Materials	-	-
Add:- Purchase of Raw Materials	181.14	981.52
Clsoing Stock of Raw Materials	-	-
Total	**181.14**	**981.52**

Note 20 PURCHASE OF STOCK-IN-TRADE

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Purchase of Stock In Trade	36.42	680.44
Total	**36.42**	**680.44**

Note 21 CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK IN PROCESS AND WIP

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Inventories at the end of the year		
Finished Goods	-	-
Stock-In-Trade	694.50	788.28
Inventories at the beginning of the year		
Finished Goods	-	-
Stock-In-Trade	788.28	622.69
Net(Increase)/decrease	**93.78**	**(165.59)**

Note 22 EMPLOYEE BENEFITS EXPENSES

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
(a) Salaries and Wages	16.20	2.40
Total	**16.20**	**2.40**

RONI HOUSEHOLDS LIMITED Jalgaon

Note 23 FINANCE COST

Finance Cost	For the year ended 31 March, 2026	For the year ended 31 March, 2025
(a) Interest expense :-		
(i) Borrowings	17.69	16.52
(ii) Interest on Govt. Payments	-	1.13
(b) Other borrowing costs	-	2.15
Total	**17.69**	**19.80**

Note 24 DEPRECIATION AND AMORTISATION

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Depreciation Exp	51.35	46.82
Total	**51.35**	**46.82**

Note 25 OTHER EXPENSES

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
Power & Fuel Expenses	28.04	19.70
Freight & Forwarding Exp	-	10.15
Advertisement	0.27	0.41
Printing and Stationery	0.42	-
Water Bills	0.05	0.05
Rates and Taxes	-	20.94
Payment To auditor	2.00	1.50
CDSL and NSDL Fees	1.98	-
Director Remuneration	-	0.60
Hotel Expenses	0.41	-
Insurance Expenses	-	0.12
Penalty on GST/ GST Expenses	1.60	2.08
Transportation Expenses	0.57	-
Rounding Off difference	0.00	-
Bank Charges	1.37	-
Repair and Maintanance Expenses	3.31	-
Travelling Expenses	0.41	-
Office Exp	0.03	-
Stamp Duty and Registration	1.20	-
ROC Fees	4.62	3.91
Professional Fees	6.28	10.28
Share Registry Fees	0.24	-
Preliminary Exp Write Off	1.28	0.07
Interest on Income Tax Expenses	0.70	-
Sundry Expenses	-	5.80
Cess	-	0.02
Miscellaneous Expense	-	0.07
Total	**54.79**	**75.69**

RONI HOUSEHOLDS LIMITED
Jalgaon

26.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 year financial statements and are to be read in relation to the amounts and other disclosures relating to the current year.

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

28. Earnings Per Share

Rs in Lakhs (Except No of Shares and Per share data.)

Particulars	Year Ended on 31st March 2026 (Rs.)	Year Ended on 31st March 2025 (Rs.)
Profit / (Loss) after tax attributable to Equity Shareholders (A)	(50.26)	64.33
Weighted Number of Equity Share outstanding During the year (B) (In Nos.)	1,14,93,092	1,14,93,092
Basic Earnings Per Share for each Share of Rs.10/- (A) / (B)	(0.44)	0.56

29. Foreign Currency Transactions: -

Expenditure in Foreign Currency: -

Particulars	F.Y.2025-26 (Rs.)	F.Y.2024-25 (Rs.)
Import Purchases	-	-
Capital Goods (Machinery)	-	-
Total	-	-

30.Earnings in Foreign Currency: -

Particulars	F.Y.2025-26 (Rs.)	F.Y.2024-25 (Rs.)
Export Sales	NIL	NIL
Total		

31. Related Parties Transaction: -

As per Accounting Standard 18, issued by the Institute of Chartered Accountants of India, the disclosures of transaction with the related parties as defined in AS -18 are given below:

RONI HOUSEHOLDS LIMITED Jalgaon

1. The transactions with all the related parties have been properly reflected in the financial statements in accordance with the Accounting Standard-18 on "Related Party Transactions".

2. Name and Designation of the Key Management personnel to whom company has entered into transactions and other related party are as under:

Sr No	Name of Person	Designation
1	Harish Sirwani	Director
2.	Nidhi Sirwani	Director
3.	Pooja Bargarecha	Company Secretary
4.	Arvind Durgashankar Pande	CFO
5.	R S Industries	Enterprise in which director is interested

3. Name of Holding/Subsidiary/Fellow Subsidiary/Step Down Subsidiary Company

Sr No	Name of Company	Relation
1	Roni Agro Limited	Subsidiary Company

The Following transaction were carried out with the related parties in the ordinary course of business and at arm's length.

(Rs. in Lakhs)

Nature of Transaction	March 31, 2026 (Amount in Rs)	March 31, 2025 (Amount in Rs)
Loan Repaid		
Harish Sirwani	150.62	55.97
Nidhi Sirwani	96.80	45.11
Rajani Sirwani	0.12	0.00
Loan Received		
Harish Sirwani	49.28	58.44
Nidhi Sirwani	16.76	51.98
Rajani Sirwani	0.06	0.00
Remuneration paid to CS		
Pooja Bargarecha	2.60	2.40
Purchase of Goods		
R S Industries	79.19	0.00

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

Sr. No.	Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
		Amount in Rs. (in Lakhs)	Amount in Rs. (in Lakhs)
I	Amount due as at the date of	44.93	0.00

RONI HOUSEHOLDS LIMITED
Jalgaon

	Balance sheet		
Ii	Amount paid beyond the appointed date during the year	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
Iv	The amount of interest accrued and remaining unpaid as at the date of Balance sheet	Nil	Nil

33. Defined Contribution Plan: -

As per Accounting Standard 15 "Employee Benefits", the disclosures as defined in the Accounting Standard are given below Contribution to Defined Contribution Plans, recognized as expenses for the year is as under:

	2025-26	2024-25
Employer's Contribution to Provident Fund	NIL	NIL

34. Details of Benami Property Held

There are no proceedings have been initiated or pending against the company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and the Rules made thereunder

35. Security of current assets against borrowings

The company has not borrowings 'during any point of time of the year' from banks or financial institutions on the basis of security of current assets

36. Wilful Defaulter

The company is not declared as wilful defaulter (at any time during the financial year or after the end of reporting period but before the date when financial statements are approved or in an earlier period and the default has continued for the whole or part of the current year) by any bank or financial institution or other lender.

37. Relationship with struck off companies

The company do not have any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

38. Registration of charges or satisfaction with Registrar of companies

The company do not have any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed. Such details may include a brief description of the charges or satisfaction, the location of the Registrar, the period (in days or months) by which such charge had to be registered and the reason for delay in registration.

RONI HOUSEHOLDS LIMITED Jalgaon

39. Ratio Analysis

Particulars	Numerator	Denominator	CY	PY	Variation %	Reason
Debt-Equity Ratio	Debt Consist of Borrowings and Lease Liabilities	Total Equity	0.16	0.27	-39.54%	Decrease in Debts
Current Ratio	Total Current Assets	Total Current Liabilities	6.59	3.52	87.34%	Decrease in current Liabilities
Return on Equity Ratio	Profit for the year Less Preference Dividend if any	Average Total Equity	-3.11%	7.00%	-144.45%	Due to losses during the year
Net Capital Turnover Ratio	Total Income	Average Working Capital (i.e. Total Current Assets Less Total Current Liabilities)	0.13	0.89	-85.13%	Due to reduction in turnover
Net Profit Ratio	Profit for the year	Total Income	-20.84%	4.00%	-621.05%	Due to losses during the year
Return on Capital Employed	Profit before tax and Finance Cost	Avg Capital Employed (Equity + Long Term Debt)	-2.53%	6.00%	-142.15%	Due to losses during the year
Return on Investment	Income generated from Invested Funds	Average Investment (Cost)	NA	NA	NA	N.A
Debt Service Coverage Ratio	Earnings for Debt Service= Net profit after tax+Non cash operating expenses+Interest+other non cash adjustments	Finance Cost + Principal repayment of Long Term Debt	0.01	3.37	-99.58%	Due to losses during the year
Inventory Turnover Ratio	Raw material, finished goods and work in progress consumed	Average Inventories	0.42	2.12	-80.19%	Due to reduction in inventory
Trade Receivable Turnover Ratio	Revenue from Operations (Sales of Products and Sale of Service)	Average Trade Receivable	0.17	1.08	-84.01%	Due to reduction in sales and trade receivables
Trade Payables Turnover Ratio	Purchases	Average Trade Payables	0.42	2.12	-80.19%	Due to reduction in purchases and trade payables

40. Utilization of Borrowed fund and share premium

a. The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kinds of funds) to any other persons or entities, including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries), or

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

RONI HOUSEHOLDS LIMITED Jalgaon

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

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

41. Undisclosed Income

The company do not have any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961), unless there is immunity for disclosure under any scheme. The company shall also not have the previously unrecorded income and related assets have been properly recorded in the books of account during the year.

42. Details of Crypto Currency or Virtual Currency

The company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.

43.Corporate Social Responsibility

The provisions of Section 135 of the Companies Act, 2013 regarding Corporate Social Responsibility are not applicable to the Company for the financial year ended 31st March, 2026.

44. Approval of Financial Statements:

The financial statements of the Company for the year ended 31st March, 2026 were approved for issue in accordance with the Resolution passed by the Board of Directors in their meeting held on 30th May, 2026.

For D G M S & Co.
Chartered Accountants

RONI HOUSEHOLDS LIMITED Jalgaon

D G M S & CO. FRN: 0112187W Chartered Accountants

Hiren J Maru

Partner
M. No. 115279
Firm Regn. No. 0112187W

Place: Mumbai
Date : 30th May 2026

For and on behalf of the Board of Directors of
Roni Households Limited

N. H. Sirwani

Nidhi Sirwani

Non- Executive Director

DIN: 07941219

Place: Jalgaon
Date :30th May 2026

Harish Sirwani
Chairman & Managing Director

DIN: 07844075

Place: Jalgaon
Date:30th May 2026

Arvind Durgashankar Pande
Chief Financial Officer
Place: Jalgaon
Date :30th May 2026

RONI®

EVERYDAY LIVING BETTER

STRONGER
HOMES
BRIGHTER
TOMORROWS

Thank You

We thank our shareholders, customers, employees, business partners and all stakeholders for their continued trust and support.
Together, we look forward to a stronger and brighter future.

BETTER HOMES | BRIGHTER PEOPLE | A GREENER TOMORROW

RONI HOUSEHOLDS LIMITED

CIN: L82990MH2017PLC300575

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