



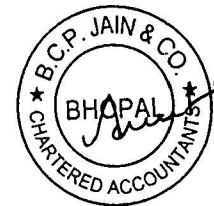
B.C. JAIN M. Com. FCA	AMIT JAIN B.Com. LLB, FCA, DISA	NARESH VYAS B. Com. FCA	RAJNI JAIN B. Com. FCA, DISA	PANKAJ AGRAWAL B. Com. FCA, DISA	AMIT CHOPRA B. Com. FCA, CS
NEELAM JAIN B. Com. FCA	RAHUL JAIN B. Com. FCA	SIDDHANT JAIN ACA	ANKIT DIXIT BBA, ACA	VAISHALI JAIN ACA	MOHIT AGRAWAL B. Com. ACA

Limited Review Report on Half yearly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors
ONDOOR CONCEPTS LIMITED, BHOPAL

LIMITED REVIEW REPORT ON STANDALONE FINANCIAL RESULTS

We have reviewed the accompanying statement of unaudited Standalone Financial Results of ONDOOR CONCEPTS LIMITED, BHOPAL ("the Company") for the Half yearly ended 30.09.2024 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations"). This statement which is the responsibility of the Company's



Branch Offices

- ◆ D Block, II Floor Pithaliya Complex, K.K Road, Raipur-492001 (C.G.)
- ◆ E-39, Anurag Nagar, Nakoda Parasnath Apartment, Near Press Complex, AB Road, Indore - 452001(M.P.)
- ◆ C/o S.P. Jain, Saraswati Nagar, Kahan Samyak, Tallaya, Vidisha- 464001 (M.P.)

Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (“Ind As 34 “Interim Financial Reporting”) prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on the review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards specified under Section 133 of the Companies



Act 2013 as amended from time to time read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters:

We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding Half yearly ended 30th September 2024.

Our Conclusion is not modified in respect of this matter.

As per our report of even date

For BCP Jain & Co.

Chartered Accountants



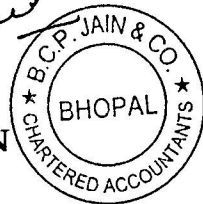
CA AMIT JAIN

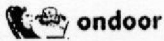
Partner

M.No.: 077986

DATE: 14/11/2024

UDIN : 24077986BKBHEX7244



**ONDOOR CONCEPTS LIMITED, BHOPAL**

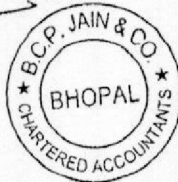
CIN :- L52100MP2014PLC033570

REGISTERED OFFICE: I & II Floor, Plot No.13-E-8, Railway Colony, Arera Colony, Bhopal, Madhya Pradesh-462039
STANDALONE BALANCE SHEET AS AT 30th September 2024

(Rs. In Lacs)

Particulars	Note No.	As at 30th Sep 2024	As at 30th Sep 2023	As at 31st March 2024	As at 31st March, 2023
I. ASSETS					
(1) Non - current assets					
(a) Property, Plant and Equipment	2	2,140.65	2,009.62	2,128.48	2,208.06
(b) Intangible assets	3	2,552.78	2,552.78	2,552.78	2,552.78
(c) Capital Work In Progress				-	-
(d) Financial assets				-	-
(i) Investments				-	-
(ii) Others	4	161.22	161.91	190.26	161.91
(e) Deferred tax assets (net)	5	192.64	103.87	180.66	103.87
(f) Other non - current assets	6	40.80	23.61	32.40	13.34
(2) Current assets					
(a) Inventories	7	3,673.21	2,435.79	3,381.25	2,459.82
(b) Financial assets					
(i) Investments					
(ii) Trade receivables	8	1,561.70	1,263.32	1,613.81	1,110.99
(iii) Cash and cash equivalents	9	477.17	101.89	656.19	53.69
Bank balances other than cash and					
(iv) cash equivalents	10	-	-	-	-
(v) Others	11	1.95	1.76	1.95	1.64
(c) Other current assets	12	722.38	629.78	684.64	343.35
Total Assets		11,524.50	9,284.33	11,422.42	9,009.45
II. EQUITY AND LIABILITIES					
(1) Equity					
(a) Equity Share capital	13	504.80	414.98	564.86	386.46
(b) Other equity	14	8,945.77	5,511.89	8,638.90	4,734.31
Liabilities					
(2) Non - current liabilities					
(a) Financial liabilities					
(i) Long Term Borrowings					
(ii) Lease Liabilities					
(iii) Other Financial Liabilities		0.00	-	-	-
(b) Deferred Tax Liability (net)					
(3) Current liabilities					
(a) Financial liabilities					
(i) Short Term Borrowings	15	87.70	87.70	87.70	117.50
(ii) Trade payables	16	1,019.50	2,156.75	1,238.42	2,654.69
a) Total outstanding dues of micro enterprises and small enterprises					
b) Total outstanding dues of creditors others than micro enterprises and small enterprises					
(iii) Other financial liabilities	17	107.59	212.05	179.31	199.32
(b) Other current liabilities and Provisions	18	799.08	900.96	713.23	917.17
Total Equity and Liabilities		11,524.50	9,284.33	11,422.42	9,009.45
Significant accounting policies and estimates	1				
The accompanying notes 1 to 39 are an integral part of the financial statement.					

As per our report of even date attached.

For B.C.P JAIN & CO.
Chartered Accountants
Firm's Registration Number - 000802C(CA AMIT JAIN)
Membership No. 077986
Partner

For and on behalf of the Board of Directors

NARENDRA SINGH BAPNA
Managing Director
(DIN 03201953)PRAMOD RAMDAS ING
WHOLE TIME DIRECTOR
(DIN 03201939)BAHUL GURMALANI
CFOVAISHALI BAKLIWAL
CS

Place: BHOPAL

Dated: 14/11/2024

UDIN NO.2407986BKEHEX7244

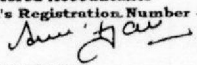
ONDOOR CONCEPTS LIMITED, BHOPAL

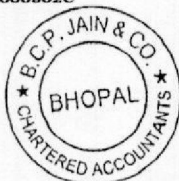
REGISTERED OFFICE: I & II Floor, Plot No.13-E-8, Railway Colony, Arera Colony, Bhopal, Madhya Pradesh-462039
STANDALONE PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 30th September, 2024

(Rs. in Lacs)

	Particulars	Note No.	For 30th Sep 2024	For 30th Sep 2023	For 31st March 2024	For 31st March, 2023
I.	Revenue from operations	20	12,133.65	10,456.35	23,351.54	18,014.52
II.	Other income	21	-	-	0.40	0.50
III.	Total Income (I+II)		12,133.65	10,456.35	23,351.94	18,015.02
IV.	Expenses:					
	Cost of materials consumed	22	10,947.27	9,199.64	21,531.50	15,186.83
	Purchase of Traded Goods		-	-	-	-
	Changes in inventories of finished goods, by-products and work in progress	23	-291.96	24.03	-921.43	545.00
	Employee benefits expense	24	298.30	273.22	376.78	626.15
	Finance costs	25	4.84	-	8.76	66.14
	Depreciation and amortization expense		202.92	198.44	406.02	335.63
	Other expenses	26	677.39	693.59	1,415.77	1,253.89
	Total expenses (IV)		11,838.76	10,388.92	22,817.40	18,013.64
V.	Profit before tax , extraordinary and exceptional Item (III-IV)		294.89	67.43	534.53	1.38
VI.	Exceptional Item - (Prior Period Item)		-	-	5.53	(1,300.00)
VII.	Extraordinary Item		-	-	-	20.26
VIII.	Profit before tax and after extraordinary and exceptional Item(V-VI-VII)		294.89	67.43	529.00	1,281.12
IX.	Tax expense :					
	Current tax		-	-	-	-
	Deferred tax		-11.98	0.00	-76.79	4.79
	Income tax relating to earlier years		-	-	-	5.14
			(11.98)	-	(76.79)	0.36
X.	Profit for the year		306.87	67.43	605.79	1,280.77
XI.	Other comprehensive income					
	(i) Items that will not be reclassified to profit or loss					
	Remeasurement of the net defined benefit liability/asset		-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-
	Total other comprehensive income, net of tax		306.87	67.43	605.79	1,280.77
XII.	Total comprehensive income for the year					
XIII.	Earnings per equity share (Nominal value per share Rs. 10/-)					
	- Basic (Rs.)		6.43	1.62	10.72	33.14
	- Diluted (Rs.)		-	-	-	33.14
	Number of shares used in computing earning per share					
	- Basic (Nos.)		56,48,612.00	41,49,812.00	56,48,612.00	38,64,612.00
	- Diluted (Nos.)		56,48,612.00	41,49,812.00	56,48,612.00	38,64,612.00
	Significant accounting policies and estimates	1				
	The accompanying notes 1 to 27 are an integral part					

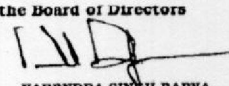
As per our report of even date attached.

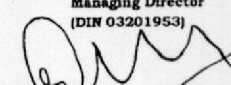
For **B.C.P. JAIN & CO.**
Chartered Accountants
Firm's Registration Number - 000802C

(CA AMIT JAIN)
Membership No. 077986
Partner




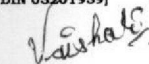
For and on behalf of the Board of Directors




NARENDRA SINGH BAPNA
Managing Director
(DIN 03201953)


RAHUL GURALANI
CFO


PRAMOD RAMDAS INGLE
WHOLE TIME DIRECTOR
(DIN 03201939)


VAISHALI BAKLIWAL
CS

Place: BHOPAL
Dated: 14/11/2024
UDIN NO.24077986BKBHEX7244

M/s ONDOOR CONCEPTS LIMITED, BHOPAL

Statement of Cash Flow for the Period ended 30.09.2024

Rs. In Lacs

Particulars	As at Sep 30th,2024	As at Sep 30th,2023	As at March 31,2024	As at March 31,2023
I Cash Flow from Operating Activities				
Closing Balance of Profit & Loss A/c	(8,413.25)	(9,258.48)	(8,720.12)	(9,325.91)
Less: Opening Balance of Profit & Loss A/c	(8,720.12)	(9,325.91)	(9,325.91)	(10,606.67)
Profit/Loss during the year	306.87	67.43	605.79	1,280.76
Add: Extra Ordinary Items	-	-	-	-
Less: Deferred Tax Income	(11.98)	-	(76.79)	(4.79)
Profit/Loss during the year before Tax and Extra Ordinary Items	294.89	67.43	529.00	1,275.97
Adjusted for :				
Depreciation	202.92	198.44	406.02	335.63
Finance Cost	4.84	-	8.76	66.14
Profit and Loss on Sale of Fixed Assets	-	-	-	-
Net Increase in Cash before Working Capital Changes	502.65	265.87	943.78	1,677.74
Adjusted for :				
Other Current Liabilities	85.85	13.00	(203.94)	(252.26)
Inventories	(291.96)	24.03	(921.43)	545.00
Others	(0.00)	(0.12)	(0.31)	(0.34)
Other current assets	(37.74)	(286.49)	(341.29)	180.73
Trade Payables-Current	(218.92)	(497.94)	(1,416.27)	830.71
Trade Receivables-Current	52.11	(152.33)	(502.82)	(907.56)
Short-Term Borrowings and other financial liabilities	(71.72)	(46.21)	(49.81)	67.88
Cash Flow Before Changes in Extraordinary Items	20.27	(680.19)	(2,492.09)	2,141.90
Less: Extraordinary Items	-	-	-	-
Cash Flow After Changes in Extraordinary Items	20.27	(680.19)	(2,492.09)	2,141.90
Less: Income Tax Paid	-	-	-	-
Net Increase/(Decrease) in Cash from Operating Activities	20.27	(680.19)	(2,492.09)	2,141.90
II Cash Flow from Investing Activities				
Purchase of Fixed Assets	(215.09)	-	(326.44)	(1,488.61)
Changes in Financial Assets	29.04	-	(28.35)	128.38
Changes in Non current assets	(8.40)	(10.27)	(19.06)	(3.62)
Net Increase/(Decrease) in Cash from Investing Activities	(194.45)	(10.27)	(373.85)	(1,363.85)
III Cash Flow from Financing Activities				
Acceptance of Long Term Borrowings	-	-	-	(11,140.00)
Proceeds from issue of Shares	-	738.67	3,856.17	10,440.00
Issue Expenses	-	-	(378.97)	-
Interest on Borrowings	(4.84)	-	(8.76)	(66.14)
Net Increase/(Decrease) in Cash from Financing Activities	(4.84)	738.67	3,468.44	(766.14)
Net Increase/(Decrease) in Cash & Cash Equivalents (I+II+III)	(179.02)	48.21	602.50	11.93
Add: Opening Balance of Cash & Cash Equivalents	656.19	53.69	53.69	41.76
Closing Balance Cash & Cash Equivalents	477.17	101.89	656.19	53.69

For B.C.P JAIN & CO.

Chartered Accountants

Firm's Registration Number - 000802

(CA AMIT JAIN)

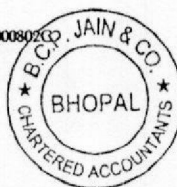
Membership No. 077986

Partner

Place: BHOPAL

Dated: 14/11/2024

UDIN NO.24077986BKBHHEX7244



For and on behalf of the Board of Directors

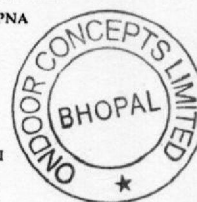
NARENDRA SINGH BAPNA

Managing Director

(DIN 03201963)

BAHUL GUMMALANI

CFO



PRAMOD RAMDAS INGLE

WHOLE TIME DIRECTOR

(DIN 03201939)

VAISHALI BAKLIWAL

CS



ON DOOR CONCEPTS LIMITED

CIN No.: L52100MP2014PLC033570,

Registered Office: First and Second Floor, Plot no. 13, E-8, Railway Colony Bhopal-462039 (M.P.)

Email id and website:cs@ondoor.com, www.ondoor.com

Notes to financials for half year ended 30th September 2024

1. The above financial results and Statement of Assets and Liabilities were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meeting held on 14th September 2024.
2. The above results are audited by the statutory auditors of the Company in compliance with the regulation 33 of SEBI (LODR) regulations, 2015 and have issued an unqualified audit opinion.
3. The earning per share (EPS) has been computed in accordance with the Accounting Standard on Earning Per Share (AS 20).
4. The Company does not have any subsidiaries.
5. The status of investors' complaints during the half year ended September 30,2024 is as under
 - Pending at the beginning of the above period :Nil
 - Received during the above period :NII
 - Disposed during the above period :Nil
 - Remaining unsolved at the end of the above period :NII
6. Figures of previous year period have been regrouped /recast wherever necessary, in order to make them comparable.
7. As per MCA notification dated 16th February 2015, companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of IND-AS.
8. Disclosure in respect of Contingent Liabilities as required under Accounting Standard (AS) 29 "Provisions, Contingent Liabilities and Contingent Assets , details are as under :-





on door

ON DOOR CONCEPTS LIMITED

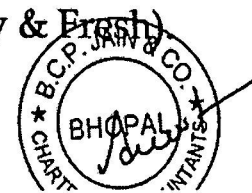
CIN No.: U52100MP2014PLC033570,

Registered Office: Third Floor, Plot no. 13, E-8, Railway Colony
Bhopal-462039 (M.P.)

Email id and website:cs@ondoor.com, www.ondoor.com

- VAT demand of Rs. 149.85 Lacs of FY 2016-17 , pending before the Appellate authority.
- Notice issued by the DCIT (TDS) , Bhopal for delay in deposit of TDS for the financial year 2021-22.
- Liability on account of provisions not made in respect of interest under section 23 of The Micro , Small and Medium Enterprises development Act , 2006
- TDS Demand amounting to Rs. 64,31,030/- as per TRACES portal , pending for rectifications

9 On Door Concepts Limited (Formerly known as On Door Concepts Private Limited) was incorporated as private limited on 15 December 2014 and registered under The Companies Act, 2013. Company was converted into Public limited Company and consequently name of the company was changed from On Door Concepts Private Limited to On Door Concepts limited vide special resolution passed by the shareholders at the Extraordinary General Meeting held on 13 April 2023 and a revised certificate of incorporation dated 1st May 2023 issued by the Registrar of Companies, Gwalior. The company is engaged in the business of Trading of FMCG Goods (Grocery & Fresh)





ON DOOR CONCEPTS LIMITED

CIN No.: U52100MP2014PLC033570,

Registered Office: Third Floor, Plot no. 13, E-8, Railway Colony
Bhopal-462039 (M.P.)

Email id and website:cs@ondoor.com, www.ondoor.com

10 The Company operates in single segment. Accordingly, disclosure of segment reporting is not applicable to the Company as it does not have multiple reportable segment

As per our report of even date

For And On behalf of the Board of Directors

For BCP Jain & Co.

Chartered Accountants

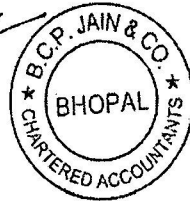

CA AMIT JAIN

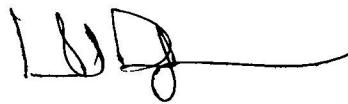
Partner

M.No.: 077986

DATE: 14/11/2024

UDIN : 24077986BKBHEX7244





N S BAPNA
Director



PRAMOD INGLE
Director