



ON DOOR CONCEPTS LIMITED

(Formerly Known as On Door Concepts Private Limited)

CIN: L52100MP2014PLC033570 Email id - info@ondoor.com Contact No. 0755-4509561

Registered Office Address – 1st and 2nd Floor, Plot No. 13 Railway Colony, E-8 Arera Colony,
Bhopal, Madhya Pradesh- 462039

Date: January 20, 2026

To,
The National Stock Exchange of India Limited- EMERGE,
Exchange Plaza, Plot No. C-1, G Block,
BandraKurla Complex, Bandra (East),
Mumbai- 400051

NSE SME SYMBOL- ONDOOR
ISIN: INE00ER01015

Dear Sir/Madam,

Subject: Clarification sought on Financial results submitted on November 14, 2025

We acknowledge the receipt of your communication dated 13.07.2026 regarding the outcome of the Board meeting held on 14th November 2025 in which you have asked clarifications on the below mentioned points. We are submitting our clarifications and revised documents as requested.

1. Financial results submitted is not as per format prescribed by SEBI-Comparative figures for March 2025 half year ended not provided.

Remark: We are providing the revised financial results as per format prescribed by SEBI containing comparative figures for the half year ended on March 2025.

2. Segment details not submitted

Remark: We hereby bring to your notice that the Company is operating in a single business segment therefore segment reporting is not applicable to the Company and the same has been reported by the Independent Auditor in his Limited Review Report of Unaudited Standalone Financial Results for the Half year ended 30th September, 2025 as disclosed under note no. 16 of the Notes to the financial statements mentioning about the applicability of segment reporting to the Company.

We confirm that the resubmitted documents have been duly reviewed and are in accordance with the applicable guidelines. Kindly take the same on record. Please let us know if any further clarification or supporting information is required.

Thank you.

Yours faithfully,

FOR ON DOOR CONCEPTS LIMITED

VAISHALI BAKLIWAL
COMPANY SECRETARY

B.C.P. JAIN & CO.

CHARTERED ACCOUNTANTS

E - 2/33, Arera Colony, Bhopal(M.P.) - 462016

Telephone: 0755 - 4220223

Mobile : 9303131056, 9300115772

Email : jainamitca@rediffmail.com



Independent Auditor's Limited Review Report of Unaudited Standalone Financial Results of ON DOOR Concepts Limited for the half year ended 30th September,2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To

The Board of Directors

ON DOOR CONCEPTS LIMITED, BHOPAL

Report on the Limited Review of Unaudited Standalone Financial Results.

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **ON DOOR CONCEPTS LIMITED** ("the Company") for the half year ended on 30.09.2025 ("the Statement") *read together with the accompanying Notes to the Statement of Unaudited Standalone Financial Results*, 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").



2. This statement which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards notified 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 express a conclusion on these Unaudited Standalone Financial Results/Statements based on our review.
3. 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 (ICAI). 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.
4. Based on the review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results read together with the accompanying Notes to the Statement of Unaudited Standalone Financial Results, prepared in accordance with applicable Accounting Standards specified under Section 133 of the Companies Act 2013 as amended from time to time



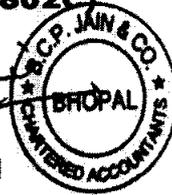
read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it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

5. Other Matters

We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding half year ended on 30th September, 2025.

Our Conclusion is not modified in respect of this matter.

**For BCP JAIN & CO.
Chartered Accountants
(FRN NO. 000802C)**

Amit Jain


**CA AMIT JAIN
Partner
M.No.: 077986
UDIN: 25077986BMJPHQ7054
DATE: 14.11.2025
PLACE : BHOPAL**

**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 2025

(Rs. In Lacs)

Particulars	As at 30th Sep 2025	As at 30th Sep 2024	As at 31st March 2025	As at 31st March 2024
I. ASSETS				
(1) Non - current assets				
(a) Property, Plant and Equipment	1,945.75	2,140.65	2,145.84	2,128.48
(b) Intangible assets	2,552.78	2,552.78	2,552.78	2,552.78
(c) Capital Work In Progress				
(d) Financial assets				
(i) Investments				
(ii) Others	204.56	161.22	216.57	190.26
(e) Deferred tax assets (net)	212.42	192.64	197.77	180.66
(f) Other non - current assets	37.19	40.80	34.67	32.40
(2) Current assets				
(a) Inventories	4,935.33	3,673.21	4,561.83	3,381.25
(b) Financial assets				
(i) Investments				
(ii) Trade receivables	2,420.73	1,561.70	1,623.67	1,613.81
(iii) Cash and cash equivalents	184.46	477.17	255.58	656.19
Bank balances other than cash and cash				
(iv) equivalents	415.00	-	413.78	-
(v) Others	15.63	1.95	8.73	1.95
(c) Other current assets	490.40	722.38	988.63	684.64
Total Assets	13,414.25	11,524.50	12,999.84	11,422.42
II. EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity Share capital	564.86	564.86	564.86	564.86
(b) Other equity	9,808.90	8,945.77	9,416.86	8,638.90
Liabilities				
(2) Non - current liabilities				
(a) Financial liabilities				
(i) Long Term Borrowings	87.70	87.70	87.70	87.70
(ii) Lease Liabilities	-	-	-	-
(iii) Other Financial Liabilities	-	-	-	-
(b) Deferred Tax Liability (net)	-	-	-	-
(3) Current liabilities				
(a) Financial liabilities				
(i) Short Term Borrowings	835.40	-	1,015.10	-
(ii) Trade payables	946.40	1,019.50	953.73	1,238.42
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	176.91	107.58	161.60	179.31
(b) Other current liabilities and Provisions	994.08	799.08	799.99	713.23
Total Equity and Liabilities	13,414.25	11,524.50	12,999.84	11,422.42

As per our report of even date attached.

For B.C.P JAIN & CO.

Chartered Accountants

Firm's Registration Number: 000202C

(CA AMIT JAIN)

Membership No. 07798

Partner

Place: BHOPAL

Dated: 14/11/2025

UDIN NO.25077986BMJPHQ7054

For and on behalf of the Board of Directors

NARENDRA SINGH BAFRA

Managing Director

(DIN 03201953)

RAHUL GURNALANI

CFO

PRAMOD RAMDAS INGLE

WHOLE TIME DIRECTOR

(DIN 03201939)

VAISHALI BAKLIWAL

CS

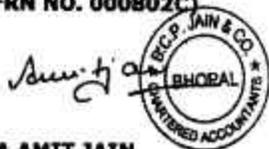
**ONDOOR CONCEPTS LIMITED, BHOPAL**

CIN :- L52100MP2014PLC033570

REGISTERED OFFICE: I & II Floor, Plot No.13-E-8, Railway Colony, Arera Colony, Bhopal, Madhya Pradesh-462039
STANDALONE PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 30th SEPTEMBER 2025

	Particulars	Half Year ended 30th Sep 2025	Half Year ended 30th Sep 2024	Half Year ended 31st March 2025	Year ended 31st March 2025	Year ended 31st March 2024
I.	Revenue from operations	13,640.56	12,133.65	15,167.42	27,301.07	23,351.54
II.	Other income	7.67	-	7.53	7.53	0.40
III.	Total Income (I+II)	13,648.23	12,133.65	15,174.95	27,308.60	23,351.94
IV.	Expenses:					
	Cost of materials consumed	-	-	-	-	-
	Purchase of Traded Goods	12,465.28	10,947.27	14,338.37	25,285.64	21,531.50
	Changes in inventories of finished goods, by-products and work in progress	373.50	291.96	888.62	1,180.58	-921.43
	Employee benefits expense	313.03	298.30	289.71	588.01	376.78
	Finance costs	50.90	4.84	36.09	40.93	8.76
	Depreciation and amortization expense	204.40	202.92	192.61	395.53	406.02
	Other expenses	610.74	677.39	740.83	1,418.22	1,415.77
	Total expenses (IV)	13,270.86	11,838.76	14,708.99	26,547.75	22,817.40
V.	Profit before tax , extraordinary and exceptional Item (III-IV)	377.37	294.89	465.96	760.85	534.53
VI.	Exceptional Item - (Prior Period Item)	-	-	-	-	5.53
VII.	Extraordinary Item	-	-	-	-	-
VIII.	Profit before tax and after extraordinary and exceptional Item(V-VI-VII)	377.37	294.89	465.96	760.85	529.00
IX.	Tax expense :					
	Current tax	-	-	-	-	-
	Deferred tax	14.65	11.98	5.13	-17.11	-76.79
	Income tax relating to earlier years	-	-	-	-	-
		(14.65)	(11.98)	(5.13)	(17.11)	(76.79)
X.	Profit for the year	392.02	306.87	471.09	777.96	605.79
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	392.02	306.87	471.09	777.96	605.79
XII.	Total comprehensive income for the year					
XIII.	Earnings per equity share (Nominal value per share Rs. 10/-)					
	- Basic (Rs.)	6.94	5.43	8.34	13.77	10.72
	- Diluted (Rs.)	-	-	-	-	-
	Number of shares used in computing earning per share					
	- Basic (Nos.)	5,648,612.00	5,648,612.00	5,648,612.00	5,648,612.00	5,648,612.00
	- Diluted (Nos.)	5,648,612.00	5,648,612.00	5,648,612.00	5,648,612.00	5,648,612.00

As per our report of even date
For BCP Jain & Co.
Chartered Accountants
(FRN NO. 000802C)



CA AMIT JAIN
Partner
M.No.: 077986
UDIN : 25077986BMJPHQ7054
DATE: 14.11.2025
PLACE: BHOPAL

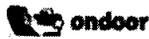
For And On behalf of the Board of Directors

Mr. NARENDRA SINGH BAPNA
Managing Director

Mr. PRAMOD INGLE
Whole Time Director

Mr. RAHUL GURMALANI
CFO

Ms. VAISHALI BAKLIWAL
CS

**ONDOOR CONCEPTS LIMITED, BHOPAL**

CIN - L82100MP2014PLC033570

Statement of Cash Flow for the Period ended 30.09.2025

Rs. in Lacs

Particulars	As at September 30,2025	As at Sep 30th,2024	As at March 31,2025	As at March 31,2024
I Cash Flow from Operating Activities				
Closing Balance of Profit & Loss A/c	7,550.13	8,413.25	7,942.16	(8,720.12)
Less: Opening Balance of Profit & Loss A/c	7,942.16	8,720.12	8,720.12	(9,325.91)
Profit/Loss during the year	392.03	306.87	777.98	608.79
Add: Extra Ordinary Items	-	-	-	-
Less: Deferred Tax Income	14.65	11.98	17.11	(76.79)
Profit/Loss during the year before Tax and Extra Ordinary Items	377.38	294.89	760.85	529.00
Adjusted for :				
Depreciation	204.40	202.92	395.53	406.02
Finance Cost	50.90	4.84	40.93	8.76
Profit and Loss on Sale of Fixed Assets	-	-	-	-
Net Increase in Cash before Working Capital Changes	632.68	502.65	1,197.31	943.78
Adjusted for :				
Other Current Liabilities	194.09	85.85	86.76	(203.94)
Inventories	373.50	291.96	1,180.58	(921.43)
Others	6.90	-	6.78	(0.31)
Other current assets	498.23	37.74	303.99	(341.29)
Trade Payables-Current	7.34	218.92	284.69	(1,416.27)
Trade Receivables-Current	797.06	52.11	9.86	(502.82)
Short-Term Borrowings and other financial liabilities	164.39	71.72	997.39	(137.51)
Cash Flow Before Changes in Extraordinary Items	(24.19)	20.27	495.56	(2,492.09)
Less: Extraordinary Items	-	-	-	-
Cash Flow After Changes in Extraordinary Items	(24.19)	20.27	495.56	(2,492.09)
Less: Income Tax Paid	-	-	-	-
Net Increase/(Decrease) in Cash from Operating Activities	(24.19)	20.27	495.56	(2,492.09)
II Cash Flow from Investing Activities				
Purchase of Fixed Assets	4.32	215.09	412.89	(326.44)
Changes in Financial Assets	10.81	29.04	440.08	(28.35)
Changes in Non current assets	2.52	8.40	2.27	(19.06)
Net Increase/(Decrease) in Cash from Investing Activities	3.97	(194.48)	(858.28)	(373.85)
III Cash Flow from Financing Activities				
Acceptance of Long Term Borrowings	-	-	-	-
Proceeds from issue of Shares	-	-	-	3,856.17
Issue Expenses	-	-	-	(378.97)
Interest on Borrowings	(50.90)	(4.84)	(40.93)	(8.76)
Net Increase/(Decrease) in Cash from Financing Activities	(50.90)	(4.84)	(40.93)	3,468.44
Net Increase/(Decrease) in Cash & Cash Equivalents (I+II+III)	(71.12)	(179.02)	(400.61)	602.50
Add: Opening Balance of Cash & Cash Equivalents	255.58	656.19	656.19	83.69
Closing Balance Cash & Cash Equivalents	184.46	477.17	255.58	686.19

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

(CA AMIT JAIN)
Membership No. 077986
Partner

Place: BHOPAL
Date: 14/11/2025
UDIN NO.25077986EMJPHQ7054



For and on behalf of the Board of Directors

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HARENDRA SINGH RAJWA
Managing Director
(DIN 02201953)

Handwritten signature
HARENDRA SINGH RAJWA
CFO

Handwritten signature

FRANOD NANDAS INGLE
WHOLE TIME DIRECTOR
(DIN 02201959)

Handwritten signature
VAINALI BANJWAL
CS



ON DOOR CONCEPTS LIMITED

CIN No.: L52100MP2014PLC033570,

Registered Office: 1st and 2nd, Plot no. 13, E-8, Railway Colony Bhopal-462039
(M.P.)

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

ON DOOR CONCEPTS LIMITED

Notes to the Statement of Unaudited Standalone Financial Results for the Half Year Ended September 30, 2025

1. Review and Approval of Financial Results

The above Unaudited Standalone Financial Results and the Unaudited Standalone Statement of Assets and Liabilities were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on November 14, 2025.

2. Limited Review by Statutory Auditors

The above Unaudited Standalone Financial Results have been reviewed by the Statutory Auditors of the Company in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have issued an Unmodified Limited Review Report on the same.

3. Exemption from Ind AS Applicability

In accordance with the notification dated February 16, 2015, issued by the Ministry of Corporate Affairs, companies whose securities are listed on the SME Exchange, as referred to in Chapter XB of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 as amended, are exempted from the mandatory adoption of Indian Accounting Standards (Ind AS). Accordingly, the Company continues to prepare its Financial Results in accordance with the *Accounting Standards notified under the Companies (Accounting Standards) Rules.*





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(M.P.)

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4. Trade Receivables and Trade Payables

Trade Receivables and Payables are stated at their book values, the company has not carried out separately independent reconciliation and balance confirmation of the same.

The Company acknowledges that as on reporting date, a detailed classification and aging schedule for trade payables and trade receivables has not been undertaken including categorization into Micro, Small, and Medium Enterprises (MSME) and Non-MSME, due to the non - availability of information regarding applicability of MSMED Act, 2006 to the various suppliers/parties. The Company is in the process of implementing a comprehensive classification system, to enhance transparency and comply with regulatory requirements. This process will ensure a more accurate representation of the outstanding obligations to various stakeholders.

5. Cash and Bank Balances

Cash and Bank Balances are stated at their book values. The Balance in Bank accounts are subject to reconciliation entries.

6. Inventories

Inventories are valued at the lower of cost and net realisable value.

Cost of inventories comprises all costs of purchase and other costs incurred in bringing the inventories to their present location and condition.

The Company acknowledges that the physical verification of inventory is done by management on reasonable intervals and no material discrepancies were not





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7. Corporate Social Responsibility

The unspent amount pertaining to the CSR liability under Section 135 of the Companies Act, 2013, has not been transferred to a specified fund as prescribed in Schedule VII to the Companies Act, 2013 up to the date of the review.

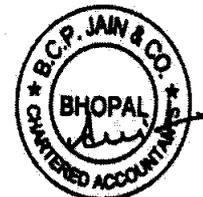
The Company acknowledges that it is actively seeking suitable CSR projects in line with its CSR Policy and is in the process of determining the appropriate fund (as defined in Schedule VII) to which the transfer should be made. The Company is assessing the required compliance mechanisms under Section 135 and the associated CSR Rules, in order to complete the required compliances at the earliest.

8. Provision for Gratuity Payables

As required, the Company has not made a provision for gratuity benefits in its financial statements in accordance with Accounting Standard 15 "Employee Benefits" (AS 15).

The Company acknowledges that it has not carried out an actuarial valuation of its defined-benefit gratuity obligation nor recognised the resulting liability for the period ended September 30, 2025. The Company further notes that the provision for gratuity is recognised annually based on actuarial reports and estimations, and accordingly the provision for this obligation will be made in the financial results for the period ended March 2026.

Further, the Company acknowledges that no formal contribution to an approved gratuity fund has been made yet and it is in the process of evaluating its gratuity obligations, and the fund - structure requirements, to ensure full compliance in future periods.





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9. Compliance of Statutory Dues

The payment of certain statutory dues required to be deposited with the appropriate authorities are outstanding.

10. Investor Complaints

The status of investors' complaints during the half year ended September 30, 2025 is as under:

Pending at the beginning of the above period	: Nil
Received during the above period	: Nil
Disposed during the above period	: Nil
Remaining unsolved at the end of the above period	: Nil

11. Earnings Per Share (EPS)

Earnings Per Share (EPS) has been computed in accordance with *Accounting Standard (AS) 20 – Earnings Per Share*, as notified under the Companies (Accounting Standards) Rules.

12. Contingent Liabilities

Disclosure in respect of Contingent Liabilities, as required under *Accounting Standard (AS) 29 – Provisions, Contingent Liabilities and Contingent Assets*, is as under:

- **VAT Demand:** ₹ 149.85 Lakhs for F.Y. 2016 – 17 pending before the Appellate authority.





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- **Interest under MSME Act:** Liability, if any, on account of interest under Section 23 of *The Micro, Small and Medium Enterprises Development Act, 2006*, has not been provided for, as the Company has not yet categorized trade payables into MSME and non-MSME suppliers.
- **TDS (Income Tax) Demand:**
 - (i) ₹ 54.93 Lakhs outstanding as per TRACES portal, pending for rectification.
 - (ii) Notice issued by the DCIT (TDS), Bhopal for delay in deposit of TDS for the financial year 2021-22.

The management believes that the outcome of the above matters is not expected to have any material adverse impact on the financial position of the Company.

13. Subsidiary and Associate Entity

- The Company does not have any Subsidiaries and Associated Entities.

14. Previous Period Figures

Figures for the previous corresponding periods have been regrouped, rearranged, or reclassified wherever necessary to conform to the current period's presentation.





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15. Related Parties Transactions

In accordance with Accounting Standard 18 – Related Party Disclosures (AS 18), the Company has identified the following relationships and transactions with related parties:

List of Related Parties

S.no.	Name of the related party	Relation
1.	Mr. Narendra Singh Bapna	Managing Director
2.	Mr. Pramod Ingle	Whole Time Director
3.	Ms. Swati Bapna	Related Party
4.	Ms. Vaishali Ingle	Director
5.	Mr. Ratnakar Venhappa Rai	Director
6.	Ms. Sangeeta Bhamesh Kamble	Director
7.	Ms. Shivani Shivshankar Tiwari	Director
8.	Mr. Rahul Gurmalani	Chief Financial officer
9.	Ms. Vaishali Bakliwal	Company Secretary & Compliance Officer
10.	NSB BPO Solutions Limited	Parent Company
11.	TechPoints Concepts Private Limited	Related Party





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Transactions with Related Parties

Name of the related party	Nature of Transaction	For the period ended 30.09.25 Amount (Rs. in Lakhs)
Mr. Narendra Singh Bapna	Director Remuneration	30.00
Mr. Pramod Ingle	Director Remuneration	18.90
Ms. Vaishali Ingle	Director Remuneration	4.00
Mr. Ratnakar Venhappa Rai	Director Sitting Fees	1.00
Ms. Sangeeta Bhamesh Kamble	Director Sitting Fees	1.00
Ms. Shivani Shivshankar Tiwari	Director Sitting Fees	1.00
Mr. Rahul Gurmalani	Remuneration	13.50
Ms. Vaishali Bakliwal	Remuneration	1.50
Ms. Swati Bapna	Unsecured Loan taken	22.00
	Unsecured Loan repaid	-
	Unsecured Loan o/s at Period end	22.00
Mr. Narendra Singh Bapna	Unsecured Loan taken	-
	Unsecured Loan repaid	-
	Unsecured Loan o/s at Period end	87.70
NSB BPO Solutions Limited	Purchase of goods (Net of Adv.)	53.63
NSB BPO Solutions Limited	Sale of goods (Net of Adv.)	-
NSB BPO Solutions Limited	Amount o/s at Period end	146.21
TechPoints Concepts Private Limited	Purchase of goods	0.34

16. Segment Reporting

The Company operates in a single business segment. Accordingly, disclosure requirements under *Accounting Standard (AS) 17 - Segment Reporting* is not applicable, as the Company does not have multiple reportable segments.





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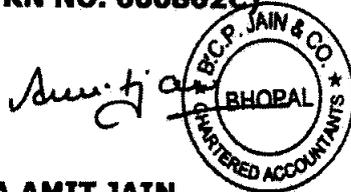
Email id and website: cs@ondoor.com, www.ondoor.com

17. Audit Trail

As required under the proviso to Rule 3(1) of the Companies (Accounts) Rules and the corresponding clause (g) of Rule 11 of the Companies (Audit and Auditors) Rules the Company has not implemented an accounting software in compliance with relevant rules and standards that provides an adequate audit trail for the period ended September 30, 2025.

The Company acknowledges that as of the review date, features relating to the capture of a complete edit – log or non – disable audit – trail in the software have not been fully operational. The Company is in the process of selecting and implementing appropriate software that meets these standards, and expects to complete this implementation in the coming period to ensure full compliance in future reporting periods.

As per our report of even date
For BCP Jain & Co.
Chartered Accountants
(FRN NO. 000802C)



CA AMIT JAIN
Partner
M.No.: 077986
UDIN : 25077986BMJPHQ7054
DATE: 14.11.2025
PLACE: BHOPAL

For And On behalf of the Board of Directors

Mr. NARENDRA SINGH BAPNA
Managing Director

Mr. PRAMOD INGLE
Whole Time Director

Mr. RAHUL GURMALANI
CFO

Ms. VAISHALI BAKLIWAL
CS