

M/s ON DOOR CONCEPTS
PRIVATE LIMITED

CIN: U52100MP2014PTC033570

Statutory Audit Report
Audit under Companies Act, 2013
For the Financial Year ended on 31.03.2022

Date of Audit Report : 09.09.2022



B.C.P. JAIN & CO.
Chartered Accountants
Address: E-2/33, Arera Colony, Bhopal - 462016



B.C. Jain M.Com.. FCA	Amit Jain B.Com.. LL.B, 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

INDEPENDENT AUDITOR'S REPORT

To,

The Members of

M/ ON DOOR CONCEPTS PRIVATE LIMITED, BHOPAL

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **M/s. ONDOOR CONCEPTS PRIVATE LIMITED (CIN: U52100MP2014PTC033570)**, which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss for the year then ended, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies Rules, 2014 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its profit/loss for the year ended as on date .

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.



Branch Offices

- ◆ D Block, II Floor, Pithaliya Complex. K. J. 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.)

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

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.

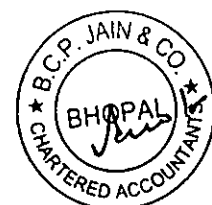
Information other than Financial Statements and Auditor's report thereon

- A. The Company's board of directors is responsible for the preparation of the other information required under section 134(3) of The Companies Act 2013. The other information comprises of the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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

- B. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



Management's Responsibility for the Financial Statements

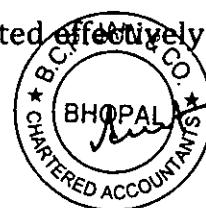
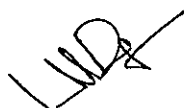
The Board of Directors of the Company is responsible for the matters specified in section 134(5) of The Act with respect to establishing and maintaining internal financial controls based on the internal control over financial reporting criteria Established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued By the Institute of Chartered Accountants of India. 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 respective 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.

In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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.



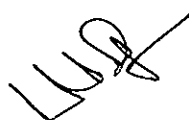
Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal 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.

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 financial statements.

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

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



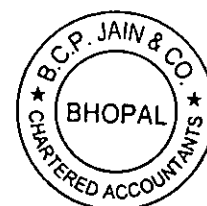
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material 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 financial statements, including the disclosures, and whether the 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.



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial controls 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.

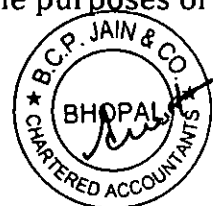
Inherent Limitations of Internal Financial Controls Over Financial Reporting

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.

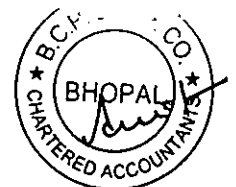
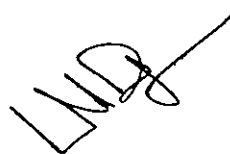
Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act 2013, CARO is applicable to the company, therefore, we give a statement on the matters Specified in paragraphs 3 and 4 of the Order, to the extent applicable in **annexure 1**.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The reports on the accounts of the branch offices of the Company audited under Section 143(8) is not applicable as the company has no branches.
- (d) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- (e) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (f) In our opinion and based on our observation, there is no qualification, reservation or adverse remark relating to the maintenance of accounts and other matters connected therewith.
- (g) In our opinion and based on our observation, the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- (h) On the basis of written representations received from the directors as on 31st March, 2022, none of the Directors is disqualified from being appointed as a director in terms of Section 164 (2) of the Act.
- (i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. There are no pending litigations *affecting on the financial position* of the company in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

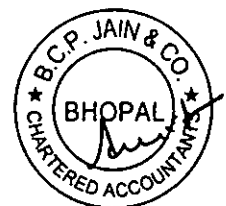


iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The Management has represented that, to the best of its knowledge and belief, as disclosed in Notes to Accounts to the Standalone Financial Statements, no funds (which are material either individually or in the aggregate) 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 person or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, as disclosed in Notes to Accounts to the Standalone Financial Statements, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.





- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

For BCP JAIN & CO

Chartered Accountants

(FRN. 000802C)

CA AMIT JAIN

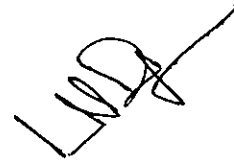
Partner

M.No. : 077986

UDIN: 22077986BCKFKG8727

PLACE : BHOPAL

DATE : 09/09/2022



M/s ON DOOR CONCEPTS PRIVATE LIMITED, BHOPAL

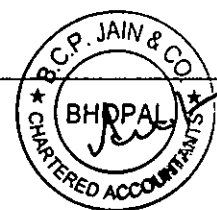
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Annexure 1 to the Auditor's Report

[Referred to in paragraph 1 under 'Report on the Financial Statements' of our Report of even date to the members of M/S ON DOOR CONCEPTS PRIVATE LIMITED on the accounts of the company for the year ended 31st March, 2022]

On the basis of such checks as we considered appropriate and according to the information and Explanations given to us during the course of our audit, we report that:

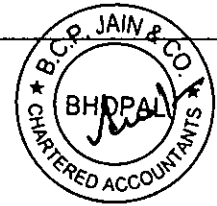
SR.N O.	PARTICULARS	REMARKS
(i)	(a) (A) Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment; (B) Whether the company is maintaining proper records showing full particulars of intangible assets;	Yes, The Company has maintained proper records showing full particulars, including quantitative details and situation of the fixed assets. According to the information and explanations given to us by the management, the company does not own any intangible assets in its own name.
	(b) Whether these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;	As explained to us, fixed assets have been physically verified by the management at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification and the same have been properly dealt with in the books of account.
	(c) Whether 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;	According to the information and explanations given to us by the management, the company does not own any immovable property.
	(d) Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;	NA



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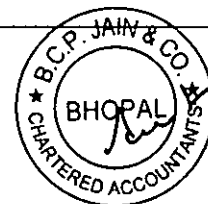
	(e) Whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so, whether the company has appropriately disclosed the details in its financial statements;	NA
(ii)	(a) Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account;	As explained to us, Inventory have been physically verified by the management at reasonable intervals to the best of our knowledge and information provided to us by the management, there is no discrepancies noticed.
	(b) Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company;	To the best of our knowledge and information provided to us by the management, <u>Company has not been sanctioned any working capital limits</u> from banks or financial institution at any point of time during the year.
(iii)	Whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties;	According to the information and explanations given to us, the Company has not granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the Financial Year 2021-2022; and therefore clause (iii) of the Order is not applicable.
	(a) Whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-	According to the information and explanations given to us, the Company has not granted any loans, or stood guarantee, or provided security to any entity during the Financial Year 2021-22, and therefore clause (iii) of the Order is not applicable.

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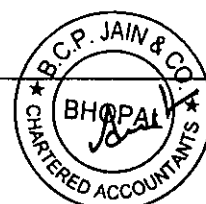


	<p>(A) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates;</p> <p>(B) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates;</p>	
	(b) whether 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;	N.A.
	(c) in respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;	N.A.
	(d) if the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest;	N.A.
	(e) whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans];	N.A.
	(f) whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;	N.A.
(iv)	In respect of loans, investments, guarantees, and security, whether provisions of sections 185 and 186 of the Companies Act have been complied with, if not, provide the details thereof;	The Company has not given any Loans, corporate Guarantees or Securities or made any Investments covered under Section 185 and 186 of the Companies Act, 2013.

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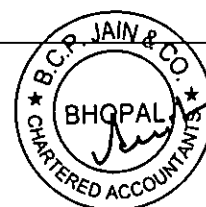
(v)	In respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder, where applicable, have been complied with, if not, the nature of such contraventions be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not;	The company has not received any public deposits during the year and therefore, clause (v) of the Order is not applicable.
(vi)	Whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act and whether such accounts and records have been so made and maintained;	As informed to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company.
(vii)	<p>(a) Whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated;</p> <p>(b) Where statutory dues referred to in sub clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation to the concerned Department shall not be treated as a dispute);</p>	<p>According to the information and explanations given to us, there were no disputed amounts payable in respect of Income-tax, sales tax, GST, VAT, cess and other material statutory dues in arrears and no such dues were outstanding as at 31 March, 2022 for a period of more than six months from the date they became payable <u>except Employees Provident Fund, Employees State Insurance, professional tax and interest on TDS.</u></p> <p>As informed to us, there are no such cases except demand of VAT for the FY 2016-17, appeal of which is pending before first Appellate Authority.</p>
(viii)	Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year;	NIL



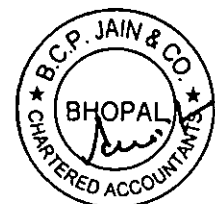
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(ix)	(a) Whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender,	In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to financial institutions, banks and debenture holders.
	(b) Whether the company is a declared wilful defaulter by any bank or financial institution or other lender;	In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to financial institutions, banks and debenture holders.
	(c) Whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported;	The company has not taken any term loan during the year .
	(d) Whether funds raised on short term basis have been utilised for long term purposes, if yes, the nature and amount to be indicated;	Nil
	(e) Whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case;	Nil
	(f) Whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;	Nil
(x)	(a) Whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised, if not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;	The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year.

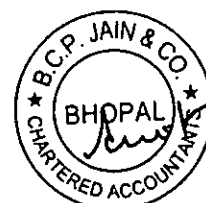
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	<p>(b) Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of noncompliance;</p>	<p>The Company has not made any Preferential Allotment or Private Placement of Shares or Convertible Debentures during the Financial Year 2021-22.</p>
(xi)	<p>(a) Whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated;</p>	<p>To the best of our knowledge and according to the information and explanations given to us, no material fraud by the Company and no material fraud on the Company has been noticed or reported during the year.</p>
	<p>(b) Whether any report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;</p>	<p>Nil</p>
	<p>(c) whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;</p>	<p>Nil</p>
(xii)	<p>(a) Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1:20 to meet out the liability;</p>	<p>The Company is not incorporated as a Nidhi Company and hence, this clause is not applicable.</p>
	<p>(b) Whether the Nidhi Company is maintaining ten per cent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;</p>	<p>N.A.</p>

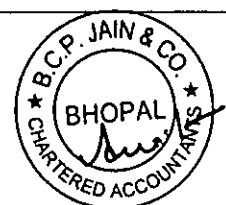


	(c) Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;	N.A.
(xiii)	Whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards;	Yes, all transactions with Related Parties covered under sections 177 and 188 of The Companies Act, 2013 are in compliance with the said sections and have been disclosed in the Financial Statements as required by the applicable Accounting Standards.
(xiv)	(a) Whether the company has an internal audit system commensurate with the size and nature of its business;	NA
	(b) Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;	NA
(xv)	Whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with;	As per the information and explanation given to us, the Company has not entered into any Non cash Transactions with Directors or persons connected with him and therefore, clause (xv) of this order is not applicable.
(xvi)	(a) Whether the company is required to be registered under section 45-1A of the Reserve Bank of India Act, 1934 (2 of 1934) and if so, whether the registration has been obtained;	No, the Company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934.
	(b) Whether the company has conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;	The company hasn't performed or conducted any Non-Banking Financial or Housing Finance activities during the year.



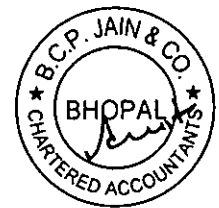
	<p>(c) whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria;</p>	<p>No, the company doesn't comes within the definition of a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.</p>
(xvii)	<p>(d) whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;</p> <p>Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;</p>	<p>The company is not a CIC and hence, clause (xvi) (d) is not applicable.</p> <p>The company has incurred cash loss in the financial year and in the immediately preceding financial year .</p>
(xviii)	<p>Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;</p>	<p>No statutory auditor has been reportedly resigned during the year.</p>
(xix)	<p>On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is 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;</p>	<p>According to the information and explanations given to us by the management and based on our examination of the records of the Company and financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, Our knowledge of the Board of Directors and management plans, we were in the opinion that no material uncertainty exists as on the date of the audit report.</p> <p>From the accounts as existing on the date it appears that the company is capable of meeting its liabilities existed at the date of balance sheet as and when fall due within a period of one year from the balance sheet .</p>
(xx)	<p>(a) Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;</p>	<p>N.A.</p>

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	<p>(b) Whether Any Amount Remaining Unspent Under Subsection (5) Of Section 135 Of The Companies Act, Pursuant To Any Ongoing Project, Has Been Transferred To Special Account In Compliance With The Provision Of Subsection (6) Of Section 135 Of The Said Act;</p>	<p>N.A.</p>
<p>(xxi)</p>	<p>Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.</p>	<p>N.A.</p>

There are no qualifications or adverse remarks given by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports.



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M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL

(CIN - U52100MP2014PTC033570)
Balance Sheet as at 31st March 2022

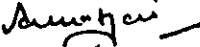
Rs. In Lacs

Particulars	Note No.	As at 31st March 2022 (Rs)		As at 31st March 2021 (Rs)	
I. EQUITY AND LIABILITIES					
(1) Shareholders's Funds					
(a) Share capital	2	202.51		202.51	
(b) Reserves and surplus	3	-6802.40		-6270.10	
(c) Money received against share warrants		-		-	
			-6599.89		-6067.59
(2) Share application money pending allotment					
(3) Non-Current Liabilities					
(a) Long-Term Borrowings	4	11140.00		11140.00	
(b) Deferred Tax Liabilities (Net)			11140.00		11140.00
(4) Current Liabilities					
(a) Short-Term Borrowings	5	49.62		49.98	
(b) Trade Payables-Current	6	1823.98		1281.89	
(i) Dues of Micro and Small Enterprises					
(ii) Others					
(c) Other Current Liabilities	7	1204.07		54.64	
(d) Short-Term provisions	8	164.68		104.66	
			3242.35		1491.18
TOTAL			7782.46		6563.59
II. ASSETS					
(1) Non-current Assets					
(a) Property Plant & Equipment & Intangible Assets					
(i) Property, Plant & Equipment- Tangible Assets		1292.88		1394.99	
(ii) Intangible Assets		2314.98		1728.05	
(iii) Capital work-in-progress					
(iv) Intangible Assets under Development			3607.86		3123.04
(b) Non-current investments					
(c) Deferred Tax Assets (Net)	10	99.08		51.74	
(d) Long-term loans and advances	11	290.28		304.98	
(e) Other non-current assets			389.37		356.72
(2) Current Assets					
(a) Current Investment					
(b) Inventories	12	3004.82		2343.03	
(c) Trade Receivables-Current	13	203.43		114.88	
(d) Cash and cash equivalents	14	41.86		19.70	
(e) Short-Term loans and advances	15	395.21		392.27	
(f) Other current assets	16	139.91		213.94	
			3785.23		3083.83
TOTAL			7782.46		6563.59

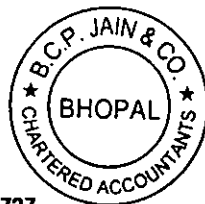
The Accompanying Notes 1 to 25 are an integral part of these standalone financial statements.

In terms of our Report Attached

For BCP Jain & Co
Chartered Accountants
Firm Regn No. 000802C


(CA Amit Jain)
Partner

M.No. 077986
Date:- 09/09/2022
Place :- BHOPAL
UDIN:- 22077986BCKFKG8727




PRAMOD INGLE
Director


N S BAPNA
Director



M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL

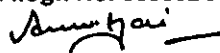
(CIN - U52100MP2014PTC033570)

STATEMENT OF PROFIT AND LOSS FROM 01/04/2021 TO 31/03/2022

Rs. In Lacs			
Particulars	Note No.	For the Period 31-03-2022 (Rs)	For the Year 31-03-2021 (Rs)
REVENUE			
I. <u>Revenue from Operations</u>	17	17314.09	18265.18
II. <u>Other Income</u>	18	586.54	677.34
III. Total Revenue (I+II)		17900.63	18942.51
IV EXPENSES			
Purchases	19	15308.67	16586.96
Change in inventories of finished goods, work-in-progress and stock-in-trade	20	-661.79	-904.63
Employee benefits & Direct expense	21	1199.23	1297.30
Finance Costs	22	348.41	351.82
Depreciation and amortization expense	23	394.01	304.89
Other expenses	24	1891.74	1843.58
Total Expenses		18480.27	19479.91
V. Profit before exceptional and extraordinary items (III-IV)		-579.64	-537.40
VI. Exceptional Items			
VII. Profit before extraordinary items and tax (V-VI)		-579.64	-537.40
VIII. Extraordinary Items			
IX. Profit before Tax(PBT) (VII-VIII)		-579.64	-537.40
X. Tax Expense:			
Current Tax			
Previous Year			
Deferred Tax		-47.34	-18.57
XI. Profit/(loss) for the period from continuing operations (IX-X)		-532.30	-518.83
XII. Profit/(loss) from discontinuing operations			
XIII. Tax expense of discontinuing operations			
XIV. Profit/ (loss) from discountinuing opratons (after Tax) (XII-XIII)			
XV. Profit/ (loss) for the period [Profit After Tax (PAT)] (XI+XIV)		-532.30	-518.83
Earnings per equity share			
XVI. (1) Basic			
(2) Diluted		-28.22	-27.50
The Accompanying Notes 1 to 25 are an integral part of these standalone financial statements.			

In terms of our Report Attached

For BCP Jain & Co
Chartered Accountants
Firm Regn No. 000802C



(CA Amit Jain)
Partner

M.No. 077986

Date:-09/09/2022

Place :- BHOPAL

UDIN:- 22077986BCKFKG8727





PRAMOD INGLE
Director



N S BAPNA
Director

M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL

(CIN - U52100MP2014PTC033570)

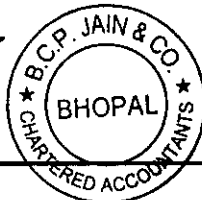
Statement of Cash Flow for the year ended 31.03.2022

		Rs. In Lacs	
Particulars	As at March 31, 2022	As at March 31, 2021	
I Cash Flow from Operating Activities			
Closing Balance of Profit & Loss A/c	-10606.58		-10074.37
Less: Opening Balance of Profit & Loss A/c	-10074.37		-9555.55
Profit/Loss during the year	-532.20		-518.83
Add: Extra Ordinary Items	.00		.00
Less: Deferred Tax Income	-47.34		-18.57
Profit/Loss during the year before Tax and Extra Ordinary Items	-579.55		-537.40
Adjusted for :			
Depreciation	394.01		304.89
Finance Cost	348.41		351.82
Profit and Loss on Sale of Fixed Assets	.00		-.59
Net Increase in Cash before Working Capital Changes	162.87		118.72
Adjusted for :			
Other Current Liabilities	1149.43		-52.82
Inventories	-661.79		-904.63
Short-Term loans and advances	-2.93		-99.87
Other current assets	74.04		21.32
Trade Payables-Current	542.08		551.74
Short-Term provisions	60.02		24.99
Trade Receivables-Current	-88.55		-2.31
Short-Term Borrowings	-.36		49.98
Cash Flow Before Changes in Extraordinary Items	1234.80		-292.87
Less: Extraordinary Items	.00		.00
Cash Flow After Changes in Extraordinary Items	1234.80		-292.87
Less: Income Tax Paid	.00		.00
Net Increase/(Decrease) in Cash from Operating Activities	1234.80		-292.87
II Cash Flow from Investing Activities			
Purchase of Fixed Assets	-882.05		-677.45
Sale / Claim received in respect of Tangible asset	3.22		2.25
Changes in Long Term Advances	14.69		-66.52
Net Increase/(Decrease) in Cash from Investing Activities	-864.13		-741.72
III Cash Flow from Financing Activities			
Acceptance of Long Term Borrowings	.00		300.00
Proceeds from issue of Shares	.00		950.00
Interest on Borrowings	-348.41		-351.82
Net Increase/(Decrease) in Cash from Financing Activities	-348.41		898.19
Net Increase/(Decrease) in Cash & Cash Equivalents (I+II+III)	22.26		-136.41
Add: Opening Balance of Cash & Cash Equivalents	19.61		156.01
Closing Balance Cash & Cash Equivalents	41.86		19.61

In terms of our Report Attached

For BCP Jain & Co
Chartered Accountants
Firm Regn No. 000802C

(Signature)
(CA Amit Jain)
Partner
M.No. 077986



(Signature)
PRAMOD INGLE
Director

(Signature)
N S BAPNA
Director

NOTE -1

M/S ON DOOR CONCEPTS PRIVATE LIMITED, BHOPAL

Notes forming part of financial statements for the year ended 31st March 2022

The company is Private limited company domiciled in India and is engaged in the business of retailing household and consumer products through e-commerce platform and departmental stores.

BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles (GAAP) in India. The company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies, in all material respects, have been consistently applied by the Company and are consistent with those used in the previous year.

SIGNIFICANT ACCOUNTING POLICIES

1. METHOD OF ACCOUNTING

The company adopts the accrual method and historical cost concept in the preparation of the accounts in accordance with generally accepted accounting principles.

2. INCOME/ EXPENDITURE RECOGNITION

(a) INCOME -

Income is recognized on Accrual basis to depict the actual transfer of promised goods or services to customers in an amount that reflects the consideration to which entity expects to be entitled in exchange of those goods or services .

(b) EXPENDITURE -

All the expenses are accounted for an accrual basis.

LMD



3. PROPERTY, PLANT AND EQUIPMENT

Property, Plant and Equipments are stated at cost (including expenses related to acquisition and installation) less depreciation. Impairment loss is provided to the extent of the carrying amount exceeds their recoverable amount. An impairment loss is charged to the Profit & Loss Account in the year in which an asset is identified as impaired.

The Company depreciates property, plant and equipment over their estimated useful lives. The estimated useful lives of assets were based on technical evaluation, the management believes that the useful lives as given above best represent the period over which management expects to use these assets. Hence, the useful lives for these assets may be different from the useful lives as prescribed under Part C of Schedule II of the Companies Act 2013.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

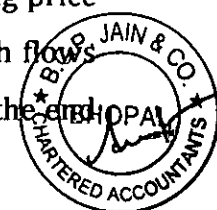
4. DEPRECIATION

The company systematically allocated depreciation on a depreciable asset over its useful life. The depreciable amount of an asset is the cost of an asset or other amount substituted for cost, less its residual value. The useful life of an asset is the period over which an asset is expected to be available for use by an entity, or the number of production or similar units expected to be obtained from the asset by the entity. The Company has adopted useful life of assets as prescribed under Schedule II to the Companies Act, 2013. Depreciation on additions /deductions to fixed assets is being provided on pro-rata basis from/to the month of acquisition /disposal.

5. IMPAIRMENT LOSS

Impairment loss is provided to the extent the carrying amount of assets exceeds their recoverable amounts. Recoverable amount is the higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of the asset and from its disposal at the end of its useful life.

LTD



Net selling price is the amount obtainable from sale of the asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal. During the year there is no impairment loss of any asset in the company.

6. INVESTMENTS

Current investments are at lower of cost and quoted/fair value, computed category wise. Long Term investments are stated at cost. Provision for diminution in the value of long-term investment is to be made only if such a decline is other than temporary. However there are no Investments in the company during the financial year.

7. INVENTORIES

Items of inventories are measured at lower of cost or net realizable value. Cost of inventories comprises of cost of conversion and other costs incurred in bringing them to their respective present location and condition.

8. TRADE RECEIVABLES & TRADE PAYABLES

Trade receivables & Trade Payables are stated at book Values

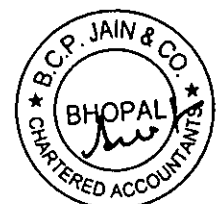
9. RETIREMENT BENEFITS

- (a) The company records the liability of Provident Fund and ESI as per the accrual basis.
- (b) No provision for gratuity has been made.

10. TAXATION

No provision for current taxes per applicable provisions of the Income Tax Act, 1961 is required to be made in view of loss during the year.

Deferred income taxes resulting from timing difference between book and taxable profit is accounted for using the rates and laws that have been enacted or substantially enacted as at Balance Sheet date. The deferred tax asset is recognized and carried forward only to the extent that there is a future taxable income.



11.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 events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes, if any. Contingent Assets are neither recognized nor disclosed in the financial statements.

12.PREOPERATIVE EXPENDITURE

All the expenditure administrative in nature are grouped under the head preoperative expenditure. However, there are no preoperative expenses in the company during the current year.

13.ACCOUNTING POLICIES

Unless specifically stated to be otherwise, accounting policies are being consistently followed.

14.EVENTS OCCURING AFTER THE BALANCE SHEET DATE

Events occurring after the date of Balance Sheet are considered up to the date of finalization of accounts, wherever material.

15.DIVERSION OF FUNDS BORROWED FROM BANKS AND FINANCIAL INSTITUTIONS

The company has no borrowings from banks.

16. REALISABLE VALUE OF ASSETS

The Board of Directors is of the opinion that any of the assets other than Property, Plant and Equipment, Intangible Assets and non-current investments have realizable value not less than their carrying amount in the ordinary course of business.

17.IMMOVABLE PROPERTIES NOT HELD IN THE NAME OF COMPANY

There are no immovable property held in the name of the company .



18. REVALUATION OF PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Company has not revalued its assets during the current financial year.

19. LOANS OR ADVANCES GRANTED TO PROMOTERS, DIRECTORS, KMPs AND RELATED PARTIES

Company has not granted any Loans or Advances granted to Promoters, Directors, KMPs and Related Parties during the financial year.

20. CLASSIFICATION, AGEING SCHEDULE AND COMPLETION SCHEDULE OF CAPITAL WORK-IN-PROGRESS AND INTANGIBLE ASSETS UNDER DEVELOPMENT

There were no capital work-in-progress and intangible assets under development during the financial year.

21. BENAMI PROPERTY

No proceedings have been initiated or pending against the company for holding any benami property.

22. RETURNS OR STATEMENTS FILED WITH BANKS OR FINANCIAL INSTITUTIONS IN AGREEMENT WITH BOOKS OF ACCOUNTS

The company has no borrowings from banks during the financial year.

23. WILFUL DEFAULTER

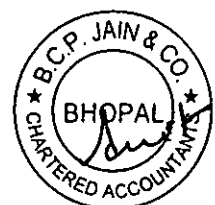

The company was not declared as willful defaulter during the year.

24. RELATIONSHIP WITH STRUCK OFF COMPANIES

The company has no transactions with struck off companies

25. PENDING FILING OF CHARGES

There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

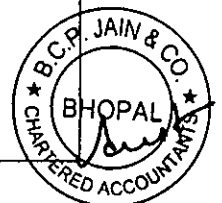


26. COMPLIANCE WITH NUMBER OF LAYERS OF INVESTMENTS

The Company has no layers of investments.

27. RATIO ANALYSIS

S.No.	Ratio Name	F.Y 2021-22	F.Y 2020-21
1	CURRENT RATIO (Current assets/ Current Liability)	1.17	2.07
2	DEBT EQUITY RATIO (Debt /Equity)	1.69	1.84
3	DEBT SERVICE COVERAGE RATIO (Earnings before interest, tax, depreciation and amortization/ Interest + Principal)	NA (Being Loss)	NA (Being Loss)
4	RETURN ON EQUITY (Net Income/Shareholder's Equity)	0.08	0.08
5	INVENTORY TURNOVER RATIO (Cost of goods sold/Average Inventory)	4.87	6.69
6	TRADE RECEIVABLES TURNOVER RATIO (Net annual credit sales/average accounts receivable)	85.11	158.99
7	TRADE PAYABLES TURNOVER RATIO (Net annual credit purchases/ average accounts payable)	8.39	12.94
8	NET CAPITAL TURNOVER RATIO (Net annual Sales/ Working Capital)	31.89	11.47
9	NET PROFIT RATIO (Net Profit/Total Sales)	Loss	Loss



10	RETURN ON CAPITAL EMPLOYED (Earnings before interest and tax/Capital Employed)	Loss	Loss
11	RETURN ON INVESTMENT (Income from Investment/ Cost of Investment)	NA	NA

28. COMPLIANCE WITH APPROVED SCHEME OF ARRANGEMENTS

No scheme of arrangements has been approved in terms of sections 230 to 237 of the Companies Act, 2013 is entered by company.

29. MONEY LAUNDERING

The company has not advanced or loaned or invested funds to intermediaries for directly or indirectly lending to, or investing in, or providing guarantee or security on behalf of ultimate beneficiaries identified by the company and/or where the company has received any fund to act as intermediary for directly lending to, or investing in, or providing any guarantee or security on behalf of ultimate beneficiaries identified by the funding parties.

30. UNDISCLOSED INCOME

The company does not have any undisclosed income as per records and books of accounts.

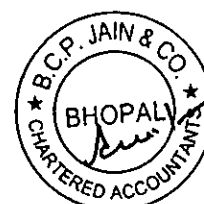
31. CSR

The Company is not required by Section 135 of the companies act 2013 for CSR expenses.

32. CRYPTO CURRENCY

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

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M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL

(CIN - U52100MP2014PTC033570)

Notes forming part of the financial statements

NOTE '2' : SHAREHOLDER'S FUND - SHARE CAPITAL

Rs. In Lacs

Particulars	Numbers of Shares	As at 31/03/2022 Amount (Rs.)	Numbers of Shares	As at 31/03/2021 Amount (Rs.)
Authorised Share Capital 30,00,000 equity shares of Rs. 10/- each (Previous Year 11,00,000 equity shares of Rs. 10/- each)	30,00,000	300.00	30,00,000	300.00
Issued, Subscribed and Paid-up Share Capital 18,86,455 equity shares of Rs. 10/- each (Previous Year 10,75,919 equity shares of Rs. 10/- each)	18,86,455	188.65	18,86,455	188.65
138603 Preference shares of Rs. 10/- each (Previous Year Nil Preference shares of Rs. 10/- each)	1,38,603	13.86	1,38,603	13.86
Total	20,25,058	202.51	20,25,058	202.51

(a) The Reconciliation of No. of Share and Amount Outstanding

Rs. In Lacs

PARTICULARS	Numbers of Shares	As at 31/03/2022 Amount (Rs.)	Numbers of Shares	As at 31/03/2021 Amount (Rs.)
Equity Shares at the beginning of the year	18,86,455	188.65	18,86,455	188.65
Add: Issued during the year	-	-	-	-
Add: Bonus Share	-	-	-	-
Less: Cancelled or Buy Back of Equity Shares	-	-	-	-
Equity Share at the end of the Year	18,86,455	188.65	18,86,455	188.65

The Company has only one class of equity shares having a par value of Rs 10 per share. The Equity Shares issued by the company have equal right as to

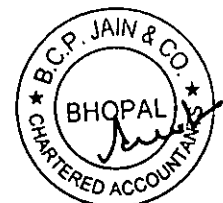
(b) The details of the shareholders holding more than 5 % in the Company

Name of the Shareholder	Numbers of Shares	As at 31/03/2022 Percentage	Numbers of Shares	As at 31/03/2021 Percentage
NSB BPO Solutions Pvt Ltd	9,79,101	51.90%	9,79,101	51.90%
M/s UTPL Corporate Trustees Pvt Ltd	5,89,426	31.25%	5,89,426	31.25%
Duane Park Private Limited	1,45,898	7.73%	1,45,898	7.73%
Total	17,14,425	90.88%	17,14,425	90.88%

(c) The Details of the Shareholding of Promoters in the Company

Share held by Promoters at the end of the year			CHANGE DURING THE YEAR	
Promoters Name	Numbers of Shares	As at 31/03/2022 Percentage	Numbers of Shares	Percentage
-	-	-	-	0.00%
Total	-	0.00%	-	0.00%


PRAMOD INGLE
 Director

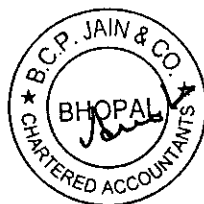

N S BAPNA
 Director


M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL
(CIN - U52100MP2014PTC033570)
Notes forming part of the financial statements

Note 3:- RESERVES AND SURPLUS

Rs. In Lacs

Particulars	As at 1st April 2021 (Rs)	Additions during the period (Rs)	Deductions during the period (Rs)	As at 31st March 2022 (Rs)
Capital Reserves	-	-	-	-
Capital Redemption Reserve	-	-	-	-
Securities Premium Reserve	3804.18	-	-	3804.18
Debenture Redemption Reserve	-	-	-	-
Revaluation Reserve	-	-	-	-
Share Options Outstanding Account	-	-	-	-
Deferred Employee Compensation expense account	-	-	-	-
General Reserve	-	-	-	-
Dividend Equalisation Reserve	-	-	-	-
Taxation reserve	-	-	-	-
Reserve for contingent liabilities	-	-	-	-
Subsidy Reserve	-	-	-	-
Surplus/(Loss) Profit and Loss account	-10074.28	-532.30	-	-10606.58
Total	-6270.10	-532.30	-	-6802.40




PRAMOD INGLE
 Director


N S BAPNA
 Director

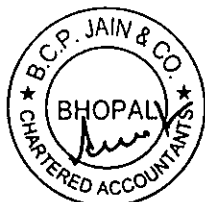
M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL
(CIN - U52100MP2014PTC033570)

Notes forming part of the financial statements

		Rs. In Lacs	
Note "4" :- LONG TERM BORROWINGS			
Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)	
Secured, considered good			
Grand Anicut Fund			
-18% Non Convertible Debentures*	6300.00	6300.00	
-20% Non Convertible Debentures*	1000.00	1000.00	
Unsecured, considered good			
.001% Compulsory Convertible Debentures	3540.00	3540.00	
Loans from related parties	300.00	300.00	
Total Rs.	11140.00	11140.00	

Annexure to point LOANS FROM RELATED PARTIES

		Rs. In Lacs	
Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)	
i) Loan from Directors	-	-	
ii) Loan from Shareholder	300	300	
Total (Bi)	300	300	
ii) Loan from Body Corporate	-	-	
Total (Bii)	-	-	
TOTAL (A+Bi+Bii)	300	300	

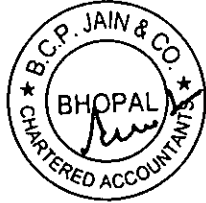


P. Ingle
PRAMOD INGLE
Director

N S Bapna
N S BAPNA
Director

M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL
(CIN - U52100MP2014PTC033570)
Notes forming part of the financial statements

Rs. In Lacs		
Note "5" :- Short-Term Borrowings		
Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)
Hiveloop Capital Private Limited	49.62	49.98
Total Rs.	49.62	49.98




PRAMOD INGLE
Director


N S BAPNA
Director

M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL

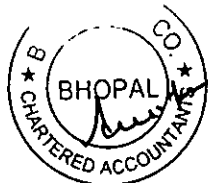
(CIN - U52100MP2014PTC033570)

Notes forming part of the financial statements

Rs. In Lacs

Note "6" :- TRADE PAYABLES

Particulars	As at March 31, 2022		As at March 31, 2021	
<u>Undisputed Dues</u>				
(i) MSME				
Outstanding less than one year	-		-	
Outstanding more than one year less than two years	-		-	
Outstanding more than two years less than three years	-		-	
Outstanding more than three years	-		-	
TOTAL (A)		-		-
(ii) OTHERS				
Outstanding less than one year	1,809.64		1,246.71	
Outstanding more than one year less than two years	14.34		35.18	
Outstanding more than two years less than three years	-		-	
Outstanding more than three years	-		-	
TOTAL (B)		1,823.98		1,281.89
<u>Disputed Dues</u>				
(i) MSME				
Outstanding less than one year	-		-	
Outstanding more than one year less than two years	-		-	
Outstanding more than two years less than three years	-		-	
Outstanding more than three years	-		-	
TOTAL (C)		-		-
(ii) OTHERS				
Outstanding less than one year	-		-	
Outstanding more than one year less than two years	-		-	
Outstanding more than two years less than three years	-		-	
Outstanding more than three years	-		-	
TOTAL (D)		-		-
TOTAL (A+B+C+D)		1,823.98		1,281.89




PRAMOD INGLE
 Director

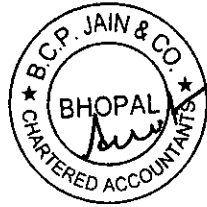

N S BAPNA
 Director

M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL
(CIN - U52100MP2014PTC033570)
Notes forming part of the financial statements

Notes ' 7 ':- OTHER CURRENT LIABILITIES

Rs. In Lacs

Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)
a) Current Maturities of Long Term Debt Secured, considered good	-	-
Unsecured, considered good		
b) Other Payables	152.37	54.64
c) Franchise Deposits	1051.70	.00
Total Rs.	1204.07	54.64




PRAMOD INGLE
 Director


N S BAPNA
 Director

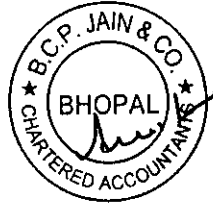
M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL
(CIN - U52100MP2014PTC033570)

Notes forming part of the financial statements

Rs. In Lacs

Notes "8"- SHORT TERM PROVISION

Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)
Provision for Employee Benefits Salary, Wages & Other Provision	164.68	104.66
Total	164.68	104.66




PRAMOD INGLE
Director


N S BAPNA
Director

M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL
(CIN - U52100MP2014PTC033570)

Notes forming part of the financial statements

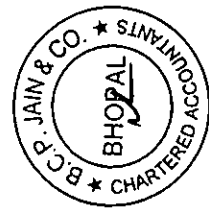
Note "9" :- PROPERTY , PLANT AND EQUIPMENTS

Rs. in lacs

Particulars	Gross Block				Depreciation/Amortisation and Depletion				Net Block	
	As at 01-04-2021	Additions/ Adjustments	Deductions/ Adjustments	As at 31-03-2022	As at 01-04-2021	Additions/ Adjustments	Deductions/ Adjustments	As at 31-03-2022	As at 31-03-2022	As at 01-04-2021
Computers & Printers	254.17	39.46	-	293.63	207.43	23.59	-	231.02	62.61	46.74
Crates	103.72	3.82	-	107.54	93.99	5.23	-	99.22	8.32	9.73
Furniture & Fixture	753.79	79.79	-	833.58	220.74	74.42	-	295.16	538.41	833.17
Office Equipments	520.12	81.21	63,145.00	600.70	283.84	86.91	-	370.75	229.95	236.29
Mobile Handset	20.20	.04	-	20.25	18.84	.36	-	19.20	1.05	1.36
Plant & Machinery	230.24	5.91	-	236.15	166.59	27.24	-	193.83	42.32	63.65
Racks	534.31	84.88	-	619.20	168.21	53.88	-	222.09	397.11	366.11
Vehicle	44.89	-	-	44.89	26.45	5.33	-	31.78	13.11	18.44
Vehicle	198.12	-	198.12	-	78.49	117.04	195.53	-	-	119.63
INTANGIBLE ASSSTS	1728.05	586.94	-	2314.98	-	.00	.00	.00	2314.98	1427.93
TOTAL	4387.61	882.05	198.75	5070.91	1264.57	394.01	195.53	1463.05	3607.86	3123.04


N S BAPNA
 Director


PRAMOD INGLE
 Director



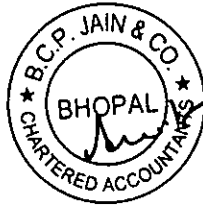
M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL
(CIN - U52100MP2014PTC033570)
Notes forming part of the financial statements

Rs. In Lacs

Note "10" :- DEFERRED TAX ASSETS/(LIABILITIES)

Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)
Balance at the beginning of the year	51.74	33.17
Less: Liability for the year	.00	.00
Add: Asset for the year	47.34	18.57
Total	99.08	51.74

Additional Information : Deferred tax asset/liability is on account of -Depreciation / amortisation




PRAMOD INGLE
 Director

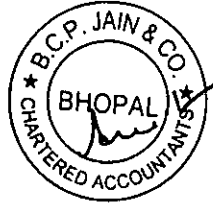

N S BAPNA
 Director

M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL
(CIN - U52100MP2014PTC033570)
Notes forming part of the financial statements

Rs. In Lacs

Note '11':- LONG TERM LOANS AND ADVANCES

Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)
Secured, considered good	-	-
Unsecured, considered good Security Deposits	290.28	304.98
Total	290.28	304.98




PRAMOD INGLE
Director


N S BAPNA
Director

M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL

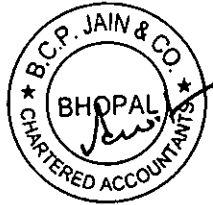
(CIN - U52100MP2014PTC033570)

Notes forming part of the financial statements

Rs. In Lacs

Note "12" :- INVENTORIES

Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)
Stock-in-trade	3004.82	2343.03
Total Rs.	3004.82	2343.03




PRAMOD INGLE
Director


N S BAPNA
Director

M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL

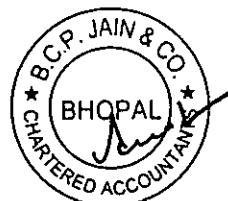
(CIN - U52100MP2014PTC033570)

Notes forming part of the financial statements

Rs. In Lacs

Note "13" :- TRADE RECEIVABLE

Particulars	As at March 31, 2022		As at March 31, 2021	
Undisputed Trade Receivables				
(a) Considered Good				
Less than six months	172.75		71.70	
More than six months less than one year	30.69		43.19	
More than one year less than two year	0.00		0.00	
More than two years less than three years	0.00		0.00	
More than three years	0.00		0.00	
TOTAL (A)		203.43		114.88
(b) Doubtful				
Less than six months	0.00		0.00	
More than six months less than one year	0.00		0.00	
More than one year less than two year	0.00		0.00	
More than two years less than three years	0.00		0.00	
More than three years	0.00		0.00	
TOTAL (B)		0.00		0.00
Disputed Trade Receivables				
(a) Considered Good				
Less than six months	0.00		0.00	
More than six months less than one year	0.00		0.00	
More than one year less than two year	0.00		0.00	
More than two years less than three years	0.00		0.00	
More than three years	0.00		0.00	
TOTAL (C)		0.00		0.00
(b) Doubtful				
Less than six months	0.00		0.00	
More than six months less than one year	0.00		0.00	
More than one year less than two year	0.00		0.00	
More than two years less than three years	0.00		0.00	
More than three years	0.00		0.00	
TOTAL (D)		0.00		0.00
TOTAL (A+B+C+D)		203.43		114.88




PRAMOD INGLE
Director


N S BAPNA
Director

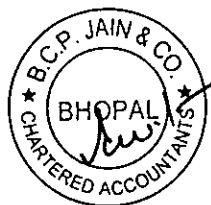
M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL
(CIN - U52100MP2014PTC033570)

Notes forming part of the financial statements

Notes "14" :- CASH AND CASH EQUIVALENTS

Rs. In Lacs

Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)
(A) Balances with Banks		
(I) Earmarked Bank balances		
(i) Employee security deposits		
(ii) Unpaid dividend bank account		
(iii) Moneys raised in public issue kept in scheduled bank account pending allotment		
(iv) Monies kept in escrow account for payment of buyback consideration		
(II) Bank balance held as margin money or as security against:		
(i) Borrowings		
(ii) Guarantees		
(iii) Letter of Credit		
(iv) Other commitments		
(III) Other bank balances		
(i) Bank deposits with less than 03 months		
(ii) Bank Balance in Current Account	12.48	13.72
(B) Cheques, drafts in hand		
(i) Cheques on hand		
(ii) Drafts in hand		
(C) Cash in hand	29.38	5.98
TOTAL	41.86	19.70




PRAMOD INGLE
Director


N S BAPNA
Director

M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL
(CIN - U52100MP2014PTC033570)

Notes forming part of the financial statements

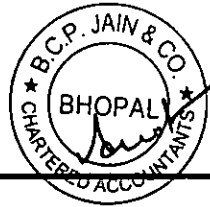
Note '15' :- SHORT-TERM LOANS AND ADVANCES

Rs. In Lacs

Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)
Other Loan and Advances <u>Unsecured, considered good</u> Advances	395.21	392.27
TOTAL	395.21	392.27


PRAMOD INGLE
Director


N S BAPNA
Director

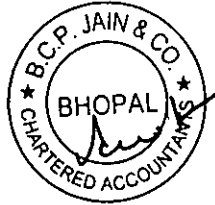


M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL
(CIN - U52100MP2014PTC033570)
Notes forming part of the financial statements

Note '16': OTHER CURRENT ASSET

Rs. In Lacs

Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)
Other		
Tax Deducted at Source	1.42	1.86
Tax Collected at Source	8.29	3.40
GST	123.61	205.09
Prepaid Expenses	5.28	2.73
Accrued Interest	1.30	.86
Total	139.91	213.94




PRAMOD INGLE
 Director

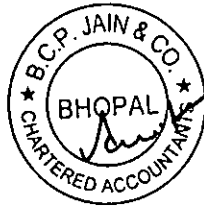

N S BAPNA
 Director

M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL
(CIN - U52100MP2014PTC033570)
Notes forming part of the financial statements

Note '17': REVENUE FROM OPERATION

Rs. In lacs

Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)
Sale of products		
Sales- Taxable	14729.73	15384.20
Sales- Taxfree	2584.36	2880.98
Total	17314.09	18265.18




PRAMOD INGLE
 Director

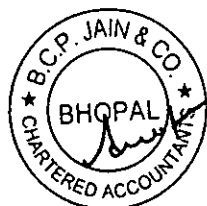

N S BAPNA
 Director

M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL
(CIN - U52100MP2014PTC033570)
Notes forming part of the financial statements

Note '18': OTHER INCOME

Rs. In Lacs

Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)
Other non operating income		
Scrap sales	3.73	2.55
Discount received	472.21	636.51
Listing Charges	15.18	37.60
Franchise Fees	95.34	-
Interest on Income Tax Refund	.09	.07
Profit on sale of FA	-	.59
Total	586.54	677.34

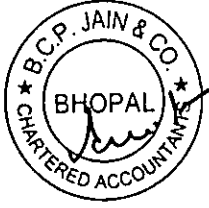




P. Ingle
PRAMOD INGLE
Director

N S Bapna
N S BAPNA
Director

M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL
(CIN - U52100MP2014PTC033570)
Notes forming part of the financial statements

Note '19': PURCHASES		Rs. In Lacs	
Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)	
Purchases	15308.67	16586.96	
Total	15308.67	16586.96	



PRAMOD INGLE
Director


N S BAPNA
Director

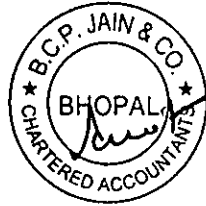
M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL
(CIN - U52100MP2014PTC033570)

Notes forming part of the financial statements

Note '20': CHANGE IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE

Rs. In Lacs

Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)
(A) Opening Stock Stock-In-Trade	2343.03	1438.40
(B) Closing Stock Stock-In-Trade	3004.82	2343.03
Total	-661.79	-904.63




PRAMOD INGLE
Director


N S BAPNA
Director

M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL

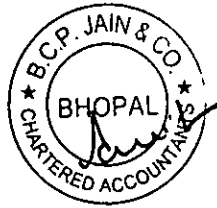
(CIN - U52100MP2014PTC033570)

Notes forming part of the financial statements

Note '21': EMPLOYEE BENEFIT EXPENSES

Rs. In Lacs

Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)
Salaries, Wages & Bonus & Other Direct expenses	1180.88	1209.74
Staff welfare	18.35	87.56
Total	1199.23	1297.30




PRAMOD INGLE
Director


N S BAPNA
Director

M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL

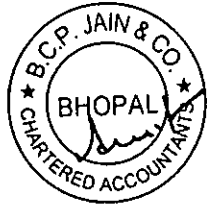
(CIN - U52100MP2014PTC033570)

Notes forming part of the financial statements

Note '22': FINANCE COST

Rs. In Lacs

Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)
Interest expense and other Borrowing Cost	348.41	351.82
Total	348.41	351.82




PRAMOD INGLE
Director


N S BAPNA
Director

M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL

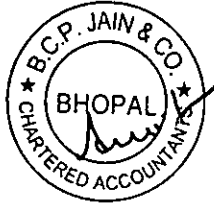
(CIN - U52100MP2014PTC033570)

Notes forming part of the financial statements

Note '23': DEPRECIATION AND AMORTISATION EXPENSE

Rs. In Lacs

Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)
Depreciation	394.01	304.89
Total	394.01	304.89



P. Ingle
PRAMOD INGLE
Director

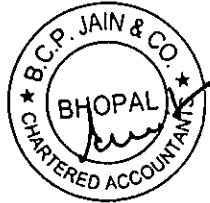
N S Bapna
N S BAPNA
Director

M/s ONDOOR CONCEPTS PRIVATE LIMITED, BHOPAL
(CIN - U52100MP2014PTC033570)
Notes forming part of the financial statements

Note '24': OTHER EXPENSES

Rs. In Lacs

Particulars	As at 31st March 2022 (Rs)	As at 31st March 2021 (Rs)
Rent	871.74	806.55
Delivery Expenses	63.97	157.32
Repair & Maintenance Expenses	144.61	135.90
Marketing & Promotional Expense	134.52	241.88
Packing Material	35.52	54.46
Electricity & Fuel Expenses	218.81	196.88
House Keeping Expenses	8.04	9.07
Security Service Expenses	27.17	61.74
Consumables Expenses	6.10	5.98
Communication Expenses	24.33	29.16
Travelling Expenses	25.09	17.68
Professional/Legal Expenses	37.06	11.12
Printing & Stationery Expenses	6.64	5.59
Freight Charges	62.74	88.52
Audit Fees	.00	1.10
Rates & Taxes	18.47	14.33
Franchise Commission	203.11	.00
Insurance Premium	3.83	6.30
Total	1891.74	1843.58




PRAMOD INGLE
 Director


N S BAPNA
 Director

NOTE-25

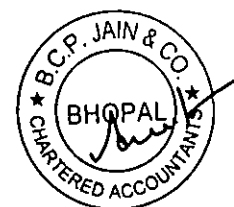
M/S ON DOOR CONCEPTS PRIVATE LIMITED, BHOPAL

Notes forming part of Financial Statements for the year ended 31st March, 2022

NOTES ON ACCOUNTS -

- 1) Figures for the previous years have been split up and regrouped wherever necessary so as to correspond to current year's figures.
- 2) Balance outstanding under the heads Bank balances are subject to confirmation and reconciliation. Description and reconciliation of shareholders has been taken as per records, documents and statutory records made available to us, and is certified on the basis of these records.
- 3) Balance Sheet and Statement of Profit & Loss together with the notes thereon, are drawn up so as to disclose the information required under the Companies Act, 2013 as well as give a true and fair view of the statement of affairs of the Company as at the end of the year as results of the Company for the year under review.
- 4) No provision for gratuity has been made in the accounts, because no liability has arisen during the year.
- 5) Figures are rounded-off to the Lacs .
- 6) No loans or advances have been paid to managing director or director of the company.
- 7) In the opinion of the Board, all the current assets, loans and advances have value on realization in the ordinary course of business at least equal to the amount at which they are stated.
- 8) List of related parties where control exists and related parties with whom transaction has taken place and relationships:

S.No.	Name of Related Party	Nature of Related Party Relationship
1.	NSB BPO Solutions Pvt. Ltd.	Holding Company
2.	Star Enterprises	Related Party
3.	Swati Bapna	Related Party
4.	Tekzee Technologies Pvt. Ltd.	Related Party



9) Earnings Per Share (EPS) (AS-20)

S. No.	Particulars	F.Y. 2021-22	F.Y. 2020-21
A.	Net Profit after tax available for equity Share Holders (Rs.)	(5,32,30,031)	(5,18,82,684)
B.	No. of Equity Shares outstanding during the year	18,86,455.00	18,86,455.00
C.	Weighted average no. of equity Shares	18,86,455.00	18,86,455.00
D.	Basic/Diluted earnings after tax (Rs.) per share	Loss	Loss
E.	Nominal value per share (Rs.)	10.00	10.00

As per our report of even date

For And On behalf of the Board of Directors

For BCP Jain & Co.

Chartered Accountants

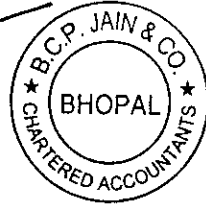

CA AMIT JAIN

Partner

M.No.: 077986

DATE: 09.09.2022

UDIN : 22077986BCKFKG8727




PRAMOD INGLE

Director


N S BAPNA

Director