

B.C.P. JAIN & CO.

CHARTERED ACCOUNTANTS

E-2/33, Arera Colony Bhopal – 462016

Tel. /Fax: (0755)2420136,2460110

Email:jainamitca@rediffmail.com



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

To

The Board of Directors

ONDOOR CONCEPTS LIMITED, BHOPAL

**LIMITED REVIEW REPORT ON STANDALONE
FINANCIAL RESULTS**

We have reviewed the accompanying statement of unaudited Standalone Financial Results of ONDOOR CONCEPTS LIMITED, BHOPAL ("the Company") for the Half yearly ended 30.09.2023 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations"). This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and



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

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion. Based on the review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results



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prepared in accordance with applicable Accounting Standards specified under Section 133 of the Companies Act 2013 as amended from time to time read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters:

We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding Half yearly ended 30th September 2023
Our Conclusion is not modified in respect of this matter.

As per our report of even date

For BCP Jain & Co.

Chartered Accountants



CA SIDDHANT JAIN

Partner

M.No.: 434525

DATE: 14/11/2023

UDIN : **23434525BGVAHP6288**



**ONDOOR CONCEPTS LIMITED, BHOPAL**

CIN :- U52100MP2014PLC033570

REGISTERED OFFICE: First Floor, Phoenix Corporate Park, Hoshangabad Road, Opposite Vrindavan Garden, Bhopal, Madhya
STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER 2023

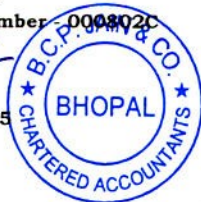
(Rs. In Lacs)

Particulars	Note No.	As at 30th September 2023	As at 31st March, 2023
I. ASSETS			
(1) Non - current assets			
(a) Property, Plant and Equipment	2	2,009.62	2,208.06
(b) Intangible assets	3	2,552.78	2,552.78
(c) Capital Work In Progress		-	-
(d) Financial assets			
(i) Investments		-	-
(ii) Others	4	161.91	161.91
(e) Deferred tax assets (net)	5	103.87	103.87
(f) Other non - current assets	6	23.61	13.34
(2) Current assets			
(a) Inventories	7	2,435.79	2,459.82
(b) Financial assets			
(i) Investments			
(ii) Trade receivables	8	1,263.32	1,110.99
(iii) Cash and cash equivalents	9	101.89	53.69
(iv) Bank balances other than cash and cash equivalents	10	-	-
(v) Others	11	1.76	1.64
(c) Other current assets	12	629.78	343.35
Total Assets		9,284.33	9,009.45
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share capital	13	414.98	386.46
(b) Other equity	14	5,511.89	4,734.31
Liabilities			
(2) Non - current liabilities			
(a) Financial liabilities			
(i) Long Term Borrowings			
(ii) Lease Liabilities			
(iii) Other Financial Liabilities			
(b) Deferred Tax Liability (net)		-	-
(3) Current liabilities			
(a) Financial liabilities			
(i) Short Term Borrowings	15	87.70	117.50
(ii) Trade payables	16	2,156.75	2,654.69
a) Total outstanding dues of micro enterprises and small enterprises			
b) Total outstanding dues of creditors others than micro enterprises and small enterprises			
(iii) Other financial liabilities	17	212.05	199.32
(b) Provisions	18	215.51	231.72
(c) Other current liabilities	19	685.45	685.45
Total Equity and Liabilities		9,284.33	9,009.45
Significant accounting policies and estimates	1		
The accompanying notes 1 to 39 are an integral part of the financial statement.			

As per our report of even date attached.

For B.C.P JAIN & CO.
Chartered Accountants

Firm's Registration Number - 0004020

CA SIDDHANT JAIN
Membership No. 434525
Partner

For and on behalf of the Board of Directors

(NARENDRA SINGH BAPNA)
Director
(DIN 03201953)

Place: BHOPAL

Dated: 14.11.2023

UDIN NO. 23434525BGVAHP6288

ONDOOR CONCEPTS LIMITED, BHOPAL

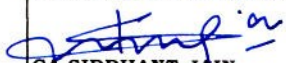
REGISTERED OFFICE: First Floor, Phoenix Corporate Park, Hoshangabad Road, Opposite Vrindavan Garden, Bhopal, Madhya Pradesh 462026
STANDALONE PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

(Rs. In Lacs)

	Particulars	Note No.	For 30th September 2023	For 31st March, 2023
I.	Revenue from operations	20	10,456.35	18,014.52
II.	Other income	21	-	0.50
III.	Total Income (I+II)		10,456.35	18,015.02
IV.	Expenses:			
	Cost of materials consumed		-	-
	Purchase of Traded Goods	22	9,199.64	15,186.83
	Changes in inventories of finished goods, by-products and work in progress	23	24.03	545.00
	Employee benefits expense	24	273.22	626.15
	Finance costs	25	-	66.14
	Depreciation and amortization expense		198.44	335.63
	Other expenses	26	693.59	1,253.89
	Total expenses (IV)		10,388.92	18,013.64
V.	Profit before tax , extraordinary and exceptional Item (III-IV)		67.43	1.38
VI.	Exceptional Item		-	(1,300.00)
VII.	Extraordinary Item			20.26
VIII.	Profit before tax and after extraordinary and exceptional Item(V- VI-VII)		67.43	1,281.12
IX.	Tax expense :			
	Current tax		-	-
	Deferred tax		-	4.79
	Income tax relating to earlier years		-	5.14
			-	0.35
X.	Profit for the year		67.43	1,280.77
XI.	Other comprehensive income			
	(i) Items that will not be reclassified to profit or loss			
	Remeasurement of the net defined benefit liability/asset		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	Total other comprehensive income, net of tax		67.43	1,280.77
XII.	Total comprehensive income for the year			
XIII.	Earnings per equity share (Nominal value per share Rs. 10/-)			
	- Basic (Rs.)		1.62	33.14
	- Diluted (Rs.)		-	33.14
	Number of shares used in computing earning per share			
	- Basic (Nos.)		41,49,812.00	38,64,612.00
	- Diluted (Nos.)		41,49,812.00	38,64,612.00
	Significant accounting policies and estimates	1		
	The accompanying notes 1 to 27 are an integral part of the financial			

As per our report of even date attached.

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

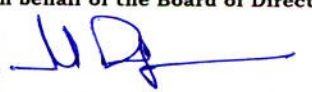

CA SIDDHANT JAIN
Membership No. 434525
Partner



Place: BHOPAL
Dated: 14.11.2023
UDIN NO. 23434525BGVAHP6288

For and on behalf of the Board of Directors




(NARENDRA SINGH BAPNA)
Director
(DIN 03201953)

M/s ONDOOR CONCEPTS LIMITED, BHOPAL

Statement of Cash Flow for the Period ended 30.09.2023

Rs. In Lacs

	Particulars	As at September 30,	As at March 31, 2023
I	Cash Flow from Operating Activities		
	Closing Balance of Profit & Loss A/c	(9,258.48)	(9,325.91)
	Less: Opening Balance of Profit & Loss A/c	(9,325.91)	(10,606.67)
	Profit/Loss during the year	67.43	1,280.76
	Add: Extra Ordinary Items	-	-
	Less: Deferred Tax Income	-	(4.79)
	Profit/Loss during the year before Tax and Extra Ordinary Items	67.43	1,275.97
	Adjusted for :		
	Depreciation	198.44	335.63
	Finance Cost	-	66.14
	Profit and Loss on Sale of Fixed Assets	-	-
	Net Increase in Cash before Working Capital Changes	265.87	1,677.74
	Adjusted for :		
	Other Current Liabilities	13.00	(319.30)
	Inventories	24.03	545.00
	Short-Term loans and advances	(0.12)	56.72
	Other current assets	(286.49)	120.05
	Trade Payables-Current	(497.94)	830.71
	Short-Term provisions	(16.21)	67.04
	Trade Receivables-Current	(152.33)	(907.56)
	Short-Term Borrowings	(30.00)	67.88
	Cash Flow Before Changes in Extraordinary Items	(680.19)	2,138.28
	Less: Extraordinary Items	-	-
	Cash Flow After Changes in Extraordinary Items	(680.19)	2,138.28
	Less: Income Tax Paid	-	-
	Net Increase/(Decrease) in Cash from Operating Activities	(680.19)	2,138.28
II	Cash Flow from Investing Activities		
	Purchase of Fixed Assets	-	(1,488.61)
	Sale / Claim received in respect of Tangible asset	-	-
	Changes in Long Term Advances	(10.27)	128.38
	Net Increase/(Decrease) in Cash from Investing Activities	(10.27)	(1,360.23)
III	Cash Flow from Financing Activities		
	Acceptance of Long Term Borrowings		(11,140.00)

Proceeds from issue of Shares	738.67	10,440.00
Interest on Borrowings	-	(66.14)
Net Increase/(Decrease) in Cash from Financing Activities	738.67	(766.14)
Net Increase/(Decrease) in Cash & Cash Equivalents (I+II+III)	48.21	11.93
Add: Opening Balance of Cash & Cash Equivalents	53.69	41.76
Closing Balance Cash & Cash Equivalents	101.89	53.69

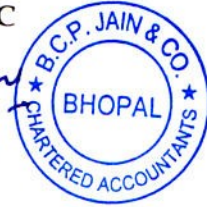
In terms of our Report Attached

For BCP Jain & Co

Chartered Accountants

Firm Regn No. 000802C





CA SIDDHANT JAIN

Partner

M.No. 434525





N S BAPNA
Director



ON DOOR CONCEPTS LIMITED

CIN No.: U52100MP2014PLC033570,

Registered Office: First Floor, Phoenix Corporate Park, Hoshangabad
Road, Opposite Vrindavan garden Bhopal-462026

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

Notes to financials for half year ended 30th September 2023

1. The above financial results and Statement of Assets and Liabilities were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meeting held on 14th September 2023.
2. The above results are audited by the statutory auditors of the Company in compliance with the regulation 33 of SEBI (LODR) regulations, 2015 and have issued an unqualified audit opinion.
3. The earning per share (EPS) has been computed in accordance with the Accounting Standard on Earning Per Share (AS 20).
4. The Company does not have any subsidiaries.
5. The status of investors' complaints during the half year ended September 30,2023 is as under
 - Pending at the beginning of the above period :Nil
 - Received during the above period :NII
 - Disposed during the above period :Nil
 - Remaining unsolved at the end of the above period :NII
6. Figures of previous year period have been regrouped /recast wherever necessary, in order to make them comparable.





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7. As per MCA notification dated 16th February 2015, companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of IND-AS. As the Company is covered under the exempted category, it has not adopted IND-AS for preparation of the financial results.
- 8 Disclosure in respect of Contingent Liabilities as required under Accounting Standard (AS) 29 "Provisions, Contingent Liabilities and Contingent Assets , details are as under :-
- VAT demand of Rs. 149.85 Lacs of FY 2016-17 , pending before the Appellate authority.
 - Income tax Demand of Rs. 2,138 of AY 2018-19 and Rs. 1,12,257 of AY 2017-18.
 - A show cause notice has been issued by the M.P. State GST authority, adjudication of the notice is pending before the adjudicating authority, details of amount in question is as under :-
 - Rs. 47.28 lacs of FY 2019-20
 - Rs. 159 lacs of FY 2021-22





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

As per our report of even date

For And On behalf of the Board of Directors

For BCP Jain & Co.

Chartered Accountants

CA SIDDHANT JAIN

Partner

M.No.: 434525

DATE: 14/11/2023

UDIN : 23434525BGVAHP6288

NS BAPNA

Director