ON DOOR CONCEPTS LIMITED

CIN: L52100MP2014PLC033570Email id - info@ondoor.com Contact No. 0755-4509561
Registered Office Address – 1st and 2nd Floor, Plot No. 13 Railway Colony, E-8 Arera Colony, Bhopal, Madhya Pradesh- 462039

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

Date: 14.11.2026

NSE SME SYMBOL- ONDOOR
ISIN: INE00ER01015

Dear Sir/ Madam,

Subject: Disclosure of Related Party Transactions under Regulation 23(9) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the captioned subject, the disclosures of related party transactions under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) for the half-year ended September 30, 2026 is attached for your ready reference.

We request you to kindly take the above information on your records.

Thanking you,

Yours faithfully,

FOR ON DOOR CONCEPTS LIMITED

VAISHALI BAKLIWAL
Digitally signed by VAISHALI BAKLIWAL
Date: 2026.11.14 17:19:25 +05'30'

VAISHALI BAKLIWAL
COMPANY SECRETARY & COMPLIANCE OFFICER

B.C.P. JAIN & CO.

CHARTERED ACCOUNTANTS

E-2/33, AreraColonyBhopal, 462016
Tel. /Fax: (0755)2460110, 4273027
Mobile: 9303131056, 9300115772
Email: jainamitca@rediffmail.com
casiddhant9@gmail.com

B.C. JAIN	AMIT JAIN	NARESH VYAS	RAJNI JAIN	PANKAJ AGRAWAL	AMIT CHOPRA
M. Com. FCA	B.Com. LLB, FCA, DISA	B. Com. FCA	B. Com. FCA, DISA	B. Com. FCA, DISA	B. Com. FCA, CS

NEELAM JAIN	RAHUL JAIN	SIDDHANT JAIN	VAISHALI JAIN	MOHIT AGRAWAL	DIVYANSHU VYAS	VINAMRA JAIN
B. Com. FCA	B. Com. FCA	FCA	ACA	B. Com. ACA	B. Com. ACA	ACA

Independent Auditor's Limited Review Report of Unaudited Standalone Financial Results of ON DOOR Concepts Limited for the half year ended 30th September,2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To

The Board of Directors

ON DOOR CONCEPTS LIMITED, BHOPAL

Report on the Limited Review of Unaudited Standalone Financial Results.

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **ON DOOR CONCEPTS LIMITED** ("the Company") for the half year ended on 30.09.2026 ("the Statement") *read together with the accompanying Notes to the Statement of Unaudited Standalone Financial Results*, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").

B.C.P. JAIN & CO. BHOPAL CHARTERED ACCOUNTANTS

2. This statement which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards notified under Section 133 of the Companies Act,2013 as amended read with relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these Unaudited Standalone Financial Results/Statements based on our review.

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

4. Based on the review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results *read together with the accompanying Notes to the Statement of Unaudited Standalone Financial Results,* prepared in accordance with applicable Accounting Standards specified under Section 133 of the Companies Act 2013 as amended from time to time read with relevant rules issued thereunder and other

B.C.P. JAIN & CO. BHOPAL CHARTERED ACCOUNTANTS

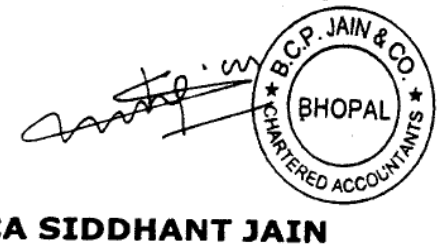
accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material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

5. Other Matters

We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding half year ended on 30th September,2026.

Our Conclusion is not modified in respect of this matter.

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



CA SIDDHANT JAIN
Partner
M.No.: 434525
UDIN: 26434525AXVKVC6532

DATE: 14.11.2026
PLACE : BHOPAL

ONDOOR CONCEPTS LIMITED, BHOPAL

ondoor

CIN :- L52100MP2014PLC033570

REGISTERED OFFICE: I & II Floor, Plot No.13-E-8, Railway Colony, Arera Colony, Bhopal, Madhya Pradesh-462039

STANDALONE BALANCE SHEET AS AT 30 SEPTEMBER 2026

	Particulars	Note No.	Half Year ended 30th Sep 2026	Year ended 31st March 2026
I.	**ASSETS**			
(1)	**Non - current assets**			
	(a) Property,Plant and Equipment	2	2,718.73	2,277.08
	(b) Intangible assets	3	2,552.86	2,552.86
	(c) Capital Work In Progress			
	(d) Financial assets			
	(i) Investments			
	(ii) Others	4	265.39	214.54
	(e) Deferred tax assets (net)	5	233.76	211.63
	(f) Other non - current assets	6	46.66	20.99
(2)	**Current assets**			
	(a) Inventories	7	5,921.34	5,231.14
	(b) Financial assets			
	(i) Investments			
	(ii) Trade receivables	8	3,128.92	1,811.41
	(iii) Cash and cash equivalents	9	164.04	145.27
	(iv) Bank balances other than cash and cash equivalents	10	415.00	415.00
	(v) Others	11	49.81	39.61
	(c) Other current assets	12	1,643.24	1,056.45
	Total Assets		**17,139.74**	**13,975.97**
II.	**EQUITY AND LIABILITIES**			
(1)	**Equity**			
	(a) Equity Share capital	13	700.05	564.86
	(b) Other equity	14	12,947.13	10,494.45
	Liabilities			
(2)	**Non - current liabilities**			
	(a) Financial liabilities			
	(i) Long Term Borrowings	15	139.70	139.70
	(ii) Lease Liabilities			
	(iii) Other Financial Liabilities			
	(b) Deferred Tax Liability (net)			
	(C) Received against Share Warrants		780.00	-
(3)	**Current liabilities**			
	(a) Financial liabilities			
	(i) Short Term Borrowings	16	787.88	879.81
	(ii) Trade payables	17	795.90	866.80
	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	18	105.50	148.02
	(b) Other current liabilities and Provisions	19	883.57	882.32
	Total Equity and Liabilities		**17,139.74**	**13,975.97**

As per our report of even date attached.

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

B.C.P. JAIN & CO. BHOPAL CHARTERED ACCOUNTANTS

CA SIDDHANT JAIN
Membership No. 434525
Partner

Place: BHOPAL
Dated: 14/11/2026

For and on behalf of the Board of Directors

NARENDRA SINGH BAPNA
Managing Director
(DIN 03201953)

PRAMOD RAMDAS INGLE
WHOLE TIME DIRECTOR
(DIN 03201939)

RAHUL GURMALANI
CFO

VAISHALI BAKLIWAL
CS

ONDOOR CONCEPTS LIMITED, BHOPAL

CIN :- L52100MP2014PLC033670

REGISTERED OFFICE: I & II Floor, Plot No.13 E 8, Railway Colony, Arera Colony, Bhopal, Madhya Pradesh 462039

STANDALONE PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 31st SEPT 2026

	Particulars	Half Year ended 30th Sep 2026	Half Year ended 30th Sep 2025	Half Year ended 31st March 2026	Year ended 31st March 2026	Year ended 31st March 2025
I	Revenue from operations	16,194.67	14,640.56	18,407.72	32,046.48	27,301.07
II	Other income	14.34	7.67	21.21	30.68	7.53
III.	**Total Income (I+II)**	**16,208.01**	**13,648.23**	**18,428.93**	**32,077.16**	**27,308.60**
IV.	**Expenses:**					
	Cost of materials consumed					
	Purchase of Traded Goods	15,085.20	12,465.28	16,685.61	29,150.89	25,285.64
	Changes in inventories of finished goods, by-products and work-in-progress	690.20	373.50	295.81	669.31	1,180.58
	Employee benefits expense	338.74	313.03	259.74	572.76	588.01
	Finance costs	41.32	50.90	55.01	105.91	40.93
	Depreciation and amortization expense	257.59	204.40	53.19	257.59	395.53
	Other expenses	718.59	610.74	847.07	1,457.82	1,418.22
	Total expenses (IV)	**15,751.23**	**13,270.85**	**17,604.81**	**30,875.66**	**26,547.75**
V.	**Profit before tax , extraordinary and exceptional Item (III-IV)**	**456.77**	**377.38**	**824.13**	**1,201.50**	**760.85**
VI.	Exceptional Item - (Prior Period Item)					-
VII.	Extraordinary Item					
VIII.	**Profit before tax and after extraordinary and exceptional Item(V-VI-VII)**	**456.77**	**377.38**	**824.13**	**1,201.50**	**760.85**
IX.	**Tax expense :**					
	Current tax					-
	Deferred tax	- 22.13	- 14.65	0.79	- 13.86	-17.11
	Income tax relating to earlier years					
		(22.13)	**(14.65)**	**0.79**	**(13.86)**	**(17.11)**
X.	**Profit for the year**	**478.90**	**392.03**	**823.34**	**1,215.36**	**777.96**
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	**478.90**	**392.03**	**823.34**	**1,215.36**	**777.96**
XII.	**Total comprehensive income for the year**					
XIII.	**Earnings per equity share (Nominal value per share Rs. 10/-)**					
	- Basic (Rs.)	6.84	6.94	14.58	21.52	13.77
	- Diluted (Rs.)					
	Number of shares used in computing earning per share					
	- Basic (Nos.)	70,00,512.00	56,48,612.00	56,48,612.00	56,48,612.00	56,48,612.00
	- Diluted (Nos.)	70,00,512.00	56,48,612.00	56,48,612.00	56,48,612.00	56,48,612.00

As per our report of even date attached.

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

B.C.P. JAIN & CO. ★ BHOPAL ★ CHARTERED ACCOUNTANTS

CA SIDDHANT JAIN
Membership No : 434525
Partner

For and on behalf of the Board of Directors

NARENDRA SINGH BAPNA
Managing Director
(DIN 03201953)

PRAMOD RAMDAS INGLE
WHOLE TIME DIRECTOR
(DIN 03201939)

RAHUL GURMALANI
CFO

VAISHALI BAKLIWAL
CS

Place: BHOPAL
Dated: 14/11/2026
UDIN NO: 26434525AXVKVC6532

M/s ONDOOR CONCEPTS LIMITED, BHOPAL

Statement of Cash Flow for the Period ended 30.09.2026

Rs. In Lacs

	Particulars	As at Sep 30th,2026	As at March 31,2026
I	**Cash Flow from Operating Activities**		
	Closing Balance of Profit & Loss A/c	- 6,385.67	- 6,864.57
	Less: Opening Balance of Profit & Loss A/c	- 6,864.57	- 7,942.16
	Profit Loss during the year	478.90	1,077.59
	Add: Extra Ordinary Items		
	Less: Deferred Tax Income	- 22.13	- 13.86
	Profit Loss during the year before Tax and Extra Ordinary Items	456.77	1,063.73
	Adjusted for :		
	Depreciation	257.59	395.37
	Finance Cost	41.32	105.91
	Profit and Loss on Sale of Fixed Assets		
	Net Increase in Cash before Working Capital Changes	755.68	1,565.01
	Adjusted for :		
	Other Current Liabilities	1.25	82.33
	Inventories	- 690.20	- 669.31
	Others	- 10.20	- 30.88
	Other current assets	- 586.79	- 67.81
	Trade Payables-Current	- 70.90	- 86.93
	Trade Receivables Current	- 1,317.51	- 187.73
	Short-Term Borrowings and other financial liabilities	- 134.46	- 148.86
	Cash Flow Before Changes in Extraordinary Items	- 2,053.13	455.81
	Less: Extraordinary Items	- -	-
	Cash Flow After Changes in Extraordinary Items	(2,053.13)	455.81
	Less: Income Tax Paid		-
	Net Increase/(Decrease) in Cash from Operating Activities	- 2,053.13	455.81
II	**Cash Flow from Investing Activities**		
	Purchase of Fixed Assets	- 699.25	- 526.69
	Changes in Financial Assets	-	0.80
	Changes in Non current assets	- 75.72	13.67
	Net Increase/(Decrease) in Cash from Investing Activities	(774.97)	(512.22)
III	**Cash Flow from Financing Activities**		
	Acceptance of Long Term Borrowings	-	52.00
	Proceeds from issue of Shares	2,888.96	-
	Issue Expenses	-	-
	Interest on Borrowings	- 41.32	- 105.91
	Net Increase/(Decrease) in Cash from Financing Activities	2,847.65	(53.90)
	Net Increase/(Decrease) in Cash & Cash Equivalents (I+II+III)	19.56	- 110.31
	Add: Opening Balance of Cash & Cash Equivalents	145.27	255.58
	Closing Balance Cash & Cash Equivalents	164.83	145.27

As per our report of even date attached.

For and on behalf of the Board of Directors

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

B.C.P. JAIN & CO. ★ BHOPAL ★ CHARTERED ACCOUNTANTS

CA SIDDHANT JAIN
Membership No. 434525
Partner

NARENDRA SINGH BAPNA
Managing Director
(DIN 03201953)

PRAMOD RAMDAS INGLE
WHOLE TIME DIRECTOR
(DIN 03201939)

RAHUL GURMANANI
CFO

VAISHALI BAKLIWAL
CS

Place: BHOPAL
Dated: 14/11/2026
UDIN NO: 26434525AXVKVC6532

ON DOOR CONCEPTS LIMITED

CIN No.: L52100MP2014PLC033570,
Registered Office: 1st and 2nd , Plot no. 13, E-8, Railway Colony Bhopal-462039 (M.P.)
Email id and website: cs@ondoor.com, www.ondoor.com

ON DOOR CONCEPTS LIMITED

Notes to the Statement of Unaudited Standalone Financial Results for the Half Year Ended September 30, 2026

1. **Review and Approval of Financial Results**

The above Unaudited Standalone Financial Results and the Unaudited Standalone Statement of Assets and Liabilities were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on November 14, 2026.

2. **Limited Review by Statutory Auditors**

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

3. **Exemption from Ind AS Applicability**

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

B.C.P. JAIN & CO. BHOPAL CHARTERED ACCOUNTANTS

4. **Trade Receivables and Trade Payables**

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

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

5. **Cash and Bank Balances**

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

6. **Inventories**

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

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

The Company acknowledges that the physical verification of inventory is done by management on reasonable intervals and no material discrepancies were noticed.

B.C.P. JAIN & CO. BHOPAL CHARTERED ACCOUNTANTS

7. **Corporate Social Responsibility**

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

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

8. **Provision for Gratuity Payables**

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

The Company acknowledges that it has not carried out an actuarial valuation of its defined-benefit gratuity obligation nor recognised the resulting liability for the period ended September 30, 2026. The Company further notes that the provision for gratuity is recognised annually based on actuarial reports and estimations, and accordingly the provision for this obligation will be made in the financial results for the period ended March 2027.

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

B.C.P. JAIN & CO. BHOPAL CHARTERED ACCOUNTANTS

ON DOOR CONCEPTS LIMITED

CIN No.: L52100MP2014PLC033570,

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

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

9. **Compliance of Statutory Dues**

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

10. **Investor Complaints**

The status of investors' complaints during the half year ended September 30,2026 is as under:

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

11. **Earnings Per Share (EPS)**

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

12. **Contingent Liabilities**

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

- **Interest under MSMED Act:** Liability, if any, on account of interest under Section 23 of *The Micro, Small and Medium Enterprises Development Act, 2006,* has not been provided for, as the Company has not yet categorized trade payables into MSME and non-MSME suppliers.

B. JAIN & CO. BHOPAL CHARTERED ACCOUNTANTS

- **TDS (Income Tax) Demand:**

(i) ₹ 69.43 Lakhs outstanding as per TRACES portal, pending for rectification.

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

13. **Subsidiary and Associate Entity**

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

14. **Previous Period Figures**

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

15. **Segment Reporting**

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

16. **Related Parties Transactions**

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

B.C.P. JAIN & CO. BHOPAL CHARTERED ACCOUNTANTS

ON DOOR CONCEPTS LIMITED

CIN No.: L52100MP2014PLC033570,

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

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

List of Related Parties

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

Transactions with Related Parties

Name of the related party	Nature of Transaction	For the period ended 30.09.26 Amount (Rs. in Lakhs)
Mr. Narendra Singh Bapna	Director Remuneration	30.00
Mr. Pramod Ingle	Director Remuneration	18.90
Ms. Vaishali Ingle	Director Remuneration	4.00
Mr. Ratnakar Venhappa Rai	Director Sitting Fees	1.00
Ms. Shivani Shivshankar Tiwari	Director Sitting Fees	1.00
Mr. Rahul Gurmalani	Remuneration	13.50
Vaishali Bakliwal- Company Secretary & Compliance Officer	Remuneration	1.50
Ms. Swati Bapna	Unsecured Loan taken	

BEGR JAIN & CO. BHOPAL CHARTERED ACCOUNTANTS

ON DOOR CONCEPTS LIMITED

CIN No.: L52100MP2014PLC033570,

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

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

	Unsecured Loan repaid	-
	Unsecured Loan o/s at Period end	52.00
Mr. Narendra Singh Bapna	Unsecured Loan taken	-
	Unsecured Loan repaid	-
	Unsecured Loan o/s at Period end	87.70
NSB BPO Solutions Limited	Purchase of goods (Net of Adv.)	923.36

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

CA SIDDHANT JAIN
Partner
M.No.: 434525
UDIN : 26434525AXVKVC6532

DATE: 14.11.2026
Place : BHOPAL

For And On behalf of the Board of Directors

Mr. NARENDRA SINGH BAPNA
Managing Director

Mr. PRAMOD INGLE
Whole Time Director

Mr. RAHUL GURMALANI
CFO

Ms. VAISHALI BAKLIWAL
CS