

ONESOURCE INDUSTRIES AND VENTURES LIMITED

(Formerly Known as Onesource Ideas Venture Limited)

CIN: L46201TN1994PLC097983

Registered Office Address: F-4, 4th Floor, Sindur Pantheon Plaza, No. 346, Pantheon Road,
Egmore, Chennai, Tamil Nadu- 600008

Corporate Office Address: 35 Block-C Mansarovar Complex, 7 No Stop M Pnagar Mpsrtc Depo 7,
M.P. Vidhan Sabha, Bhopal, Huzur, Madhya Pradesh, India- 462004

Email Id: cs@osivl.com

Contact No: 9685634568

Website: www.osivl.com

Date: 24th October, 2024

The BSE Ltd

1st Floor, New Trading Wing,
Rotunda Building Phiroze Jeejeebhoy
Towers, Dalal Street,
Fort Mumbai – 400001
Scrip Code: 530805

Dear Sir/ Madam,

Subject: REVISED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEARLY ENDED 30TH SEPTEMBER, 2024.

This is in continuation to our earlier letter dated 23.10.2024 whereby the Company had submitted the un-audited standalone financial results for the quarter and half year ended 30th September, 2024 along with limited review report.

There have been some inadvertent clerical errors in the results which we have corrected appropriately.

Accordingly, we are hereby submitting the revised un-audited standalone financial results for the quarter and half year ended 30th September, 2024 along with limited review report, as approved by the Board of directors in their meeting held on 23rd October, 2024.

We further inform that the error was unintentional and not deliberate. You are kindly requested to take the enclosed revised un-audited standalone financial results for the quarter and half year ended 30th September, 2024 on your records and oblige.

You are requested to take above information on record.

**For, ONESOURCE INDUSTRIES AND VENTURES LIMITED
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**CS NEHA RAVI PRAJAPATI
Company Secretary and Compliance Officer
M. No: A67093**

Encl: as above

LIMITED REVIEW REPORT

Independent Auditor's Review Report on Unaudited 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
ONESOURCE IDEAS VENTURE LIMITED,

1. We have reviewed the accompanying statement of standalone unaudited financial results of **ONESOURCE IDEAS VENTURE LTD ("the company")** for the quarter and half year ended 30th September, 2024 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosures Requirements, 2015 ("the Regulation"), as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. Management's Responsibility for the statement:

This statement, which is responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition & measurement principle laid down in the Indian Accounting Standard 34 "Interim Financial Reporting "(Ind AS 34), prescribed under section 133 of companies act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the Statement based on our review.

3. Auditor's Responsibility:

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Conclusion:

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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.

**For, S V J K and Associates
Chartered Accountants**

FRN: 135182W

Reeturaj

**Reeturaj Verma
Partner**

M. No.: 193591

UDIN: 24193591BKAFSP5058



Place: Ahmedabad

Date: 23rd October, 2024

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UN-AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(Rs. In Lacs)

Particulars		As at 30.09.2024	As at 31.03.2024
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	2.37	0.02
	(b) Capital work-in-progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	-	-
	(iii) Loans	151.86	126.86
	(iv) Other Financials Assets	3.00	3.00
	(e) Deferred Tax Assets (net)	-	-
	(f) Other Non-Current Assets	-	-
	Sub-total - Non-Current Assets	157.23	129.88
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investment	-	-
	(ii) Trade Receivables	650.82	24.99
	(iii) Cash and Cash Equivalents	2.88	2.83
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans	177.45	190.15
	(vi) Others (to be specified)	-	-
	(c) Other Current Assets	25.69	10.02
	Sub-total - Current Assets	856.84	228.00
	TOTAL - ASSETS	1,014.07	357.88
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	307.50	307.50
	(b) Other Equity	45.15	(18.25)
	Sub-total - Equity	352.65	289.25
	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	-	-
	(b) Provisions	-	-
	(c) Deferred Tax Liabilities (Net)	0.05	-
	(d) Other Non-Current Liabilities	-	-
	Sub-total - Non Current Liabilities	0.05	-
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	6.40	30.00
	(ii) Trade Payables	583.42	6.26
	(iii) Other Financial Liabilities (Current of Long term Debt)	-	-
	(b) Other Current Liabilities	49.62	31.65
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	21.92	0.72
	Sub-total - Current Liabilities	661.36	68.63
	TOTAL - EQUITY AND LIABILITIES	1,014.07	357.88

For, ONESOURCE IDEAS VENTURE LIMITED



Vibhu Maurya

Vibhu Maurya
Managing Director
DIN: 0645815

Place: Chennai
Date: 23/10/2024

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UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In Lacs except for earning per share data)

Sr. No.	Particulars	3 months ended			Half Year Ended		Account Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue from Operations/Services	1,484.47	432.93	-	1,917.40	4.13	809.99
2	Other Income	6.17	6.43	3.20	12.60	9.05	23.79
3	Total Revenue (1+2)	1,490.63	439.36	3.20	1,929.99	13.18	833.78
4	Expenses						
	a. Cost of material consumed	-	-	-	-	-	-
	b. Purchase of stock-in-trade	1,411.79	421.24	-	1,833.03	-	809.91
	c. Change in inventories of finished goods, work-in- process and stock-in-trade	-	-	-	-	-	-
	d. Employees benefits expense	1.23	0.28	2.75	1.51	5.50	10.50
	e. Finance costs	-	-	0.01	-	0.01	0.01
	f. Depreciation and amortisation expense	0.17	-	-	0.17	-	-
	g. Other Expenses	7.82	2.79	2.32	10.62	4.46	9.25
	Total Expenses	1,421.02	424.32	5.08	1,845.33	9.97	829.67
5	Profit before Exceptional Items and Extraordinary Items and Tax (3-4)	69.62	15.05	(1.88)	84.66	3.21	4.11
6	Exceptional items	-	-	-	-	-	-
7	Profit Before Tax (5-6)	69.62	15.05	(1.88)	84.66	3.21	4.11
	Current Tax	17.29	3.91	(0.48)	21.20	0.84	0.72
	Deferred Tax	0.06	-	-	0.06	-	-
	Short/Excess provision for previous year	-	-	-	-	-	(0.49)
8	Total Tax Expenses	17.34	3.91	(0.48)	21.25	0.84	0.22
9	Profit for the period from Continuing Operation (7-8)	52.27	11.13	(1.39)	63.41	2.38	3.88
10	Profit from Discontinuing operations before tax	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	Profit from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13	Share of Profit (loss) of associates and joint venture accounted for using equity method.	-	-	-	-	-	-
14	Profit for the period (9-12)	52.27	11.13	(1.39)	63.41	2.38	3.88
15	Other comprehensive income net of taxes	-	-	-	-	-	-
16	Total comprehensive income net of taxes (14+15)	52.27	11.13	(1.39)	63.41	2.38	3.88
17	Details of equity share capital						
	Paid-up equity share capital	307.50	307.50	307.50	307.50	307.50	307.50
	Other Equity	-	-	-	-	-	(18.25)
	Face value of equity share capital	1.00	10.00	10.00	1.00	10.00	10.00
18	Earnings Per Share (EPS)						
	a) Basic	0.17	0.36	(0.05)	0.21	0.08	0.13
	b) Diluted	0.17	0.36	(0.05)	0.21	0.08	0.13

Notes:

- The above un-Audited financial statement for quarter ended September, 2024 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 23rd October, 2024 and Statutory Auditors of the Company have carried out limited review of the same.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (IND AS) prescribed under section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.
- IND AS 108 relating to segment wise reporting is Not Applicable as the Company operates in a single segment
- The Figures for the quarter ended 30th September, 2024 are the balancing figure between the un-audited figures of the half year ended 30th September, 2024 and un-audited figures for the quarter ended 30th June, 2024.
- Figures for the previous year and quarters have been re-grouped / rearranged, wherever necessary.

For, ONESOURCE IDEAS VENTURE LIMITED

Place: Chennai
Date: 23/10/2024



[Signature]
Jitendra Maurya
Managing Director
DIN: 0645815

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UN-AUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

Particulars	Half year ended	
	September 30, 2024	September 30, 2023
	Un-Audited	Un-audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax as per Statement of Profit and Loss	84.66	3.21
Adjusted for:		
Depreciation	0.17	-
Finance Cost	-	0.01
Operating Profit before working capital changes	84.84	3.22
Adjusted for:		
Decrease/(Increase) in Trade Recievables	(625.83)	(4.13)
Increase in Inventories	-	-
Decrease/(Increase) in Current Assets	-	-
Decrease/(Increase) in Other Current Assets	(15.67)	-
Decrease/(Increase) in Other Non- Current Assets	-	(7.59)
(Decrease)/Increase in Trade Payables	577.16	2.76
(Decrease)/Increase in Other Current Liabilities	17.97	-
Cash Generated from Operations	38.47	(5.74)
Adjusted for:		
Income Tax	-	-
Net Cash from Operating activities	38.47	(5.74)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase) /Sale of Property, Plant and Equipment (including Capital Work-in-progress, Other Intangible assets)	(2.52)	-
Decrease/(Increase) Loans/Inter Corporate loans	(12.30)	5.53
(Purchase) /Sale of Investment	-	-
Net Cash Flow from Investing Activities	(14.82)	5.53
C. Cash Flow from Financing activities:		
Finance Cost	-	(0.01)
Proceeds from share issued	-	-
Proceeds from share Premium	-	-
Repayment of Non-current Borrowings	(23.60)	-
Net cash from Financing Activities	(23.60)	(0.01)
Net Increase/(Decrease) in cash	0.05	(0.21)
Opening Balance of Cash & Cash equivalents	2.83	2.49
Closing Balance of Cash & Cash equivalents	2.88	2.28

For, ONESOURCE IDEAS VENTURE LIMITED

Place: Chennai
Date: 23/10/2024



Vibhu Maurya

Vibhu Maurya
Managing Director
DIN: 0645815