

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: 23rd 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: Outcome of the Board Meeting held on Wednesday, 23rd October, 2024.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 (“SEBI Listing Regulations”) and other applicable provisions, we wish to inform that the Board of Directors of the Company at its Board Meeting held today i.e. on Wednesday, 23rd October, 2024 to have inter alia considered and approved the following:

1. Unaudited Financial Results:

The Board of Directors (‘BoDs’) have approved the unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2024. We attach herewith a copy of the said Unaudited Standalone Financial Results along with Limited Review Report of the Statutory Auditors.

We are arranging to publish the results in the newspapers as per Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

2. Other routine businesses with the permission of Chair.

Please note that in terms of the Company’s internal Code of Conduct for Regulating, Monitoring and Reporting of the Company read with applicable provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015 as amended, the window for trading in Securities of the Company by the Designated Persons of the Company will open on Saturday, October 26, 2024

The Board Meeting commenced at 06.00 PM and Concluded at 06:40 PM.

You are requested to take above information on record.

**For, ONESOURCE INDUSTRIES AND VENTURES LIMITED
(Formerly Known as Onesource Ideas Venture Limited)**

**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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Email Id: cs@osivl.com Contact No: 9685634568 Website: www.osivl.com
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 | - | - | - | - | - | 289.25 |
| | Face value of equity share capital | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| 18 | Earnings Per Share (EPS) | | | | | | |
| | a) Basic | 1.70 | 0.36 | (0.05) | 2.06 | 0.08 | 0.13 |
| | b) Diluted | 1.70 | 0.36 | (0.05) | 2.06 | 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



Vibhu Maurya

Vibhu 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 |

Place: Chennai
Date: 23/10/2024



For, ONESOURCE IDEAS VENTURE LIMITED

Wibhu Maurya
Wibhu Maurya
Managing Director
DIN: 0645815