

# ONESOURCE IDEAS VENTURE LIMITED

(Formerly known as Anugraha Jewellers Limited)

CIN: L74900TN1994PLC097983

12<sup>th</sup> August, 2017

**The Deputy Manager**  
Department of Corporate Services  
**BSE Limited**  
P. J. Towers, Dalal Street, Fort  
Mumbai – 400 001

**Scrip Code: 530805 (BSE)**

Dear Sir,

**Sub: Standalone Un-Audited Financial Results for the quarter ended 30<sup>th</sup> June, 2017 as per IND-AS Rules**

This is to inform you that a meeting of the Board of Directors of our Company was held today, 12<sup>th</sup> August, 2017 at the registered office of the Company which approved and took on record the Standalone Un-Audited Financial Results for the quarter ended 30<sup>th</sup> June, 2017.

In order to comply with the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and SEBI Circular CIR/CFD/FAC/62/2016 dated 05<sup>th</sup> July, 2017, we are enclosing with this letter, Standalone Un-Audited Financial Results for the quarter ended 30<sup>th</sup> June, 2017 as per IND-AS Rules along with the "Limited Review Report" issued by the Statutory Auditors.

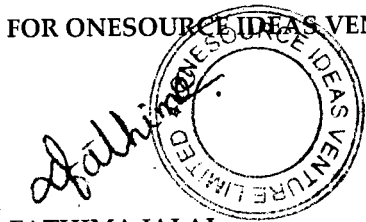
Kindly take the same on your record & oblige.

This is for the information of Members.

Thanking You,

Yours Faithfully,

**FOR ONESOURCE IDEAS VENTURE LIMITED**



**FATHIMA JALAL**  
(Formerly known as Venodhini Babu)  
(DIN: 00479516)  
**MANAGING DIRECTOR**

# ONESOURCE IDEAS VENTURE LIMITED

CIN - L74900TN1994PLC097983

Regd. Office : T2, 3rd Floor, Sindur Pantheon Plaza, 346, Pantheon Road, Egmore, Chennai - 600008

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## STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2017

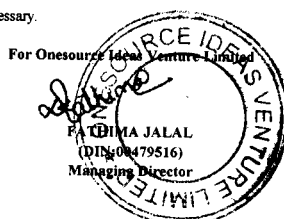
(Rs. In Lakhs unless otherwise stated)

S. No.	Particulars	Quarter Ended		Year Ended	
		30.06.2017	31.03.2017	30.06.2016	31.03.2017
		Un-audited	Audited	Un-audited	Audited
I	Revenue from Operations	1.50	3.02	2.25	9.95
II	Other Income	-	0.03	-	0.03
III	Total Income (I+II)	1.50	3.05	2.25	9.98
IV	Expenses				
a.	Cost of Material Consumed	-	-	-	-
b.	Purchase of Stock-in-Trade	-	-	-	-
c.	Changes in inventories of finished goods, Stock-in-Trade and work in progress	-	-	-	-
d.	Employee Benefit Expense	1.41	2.11	0.61	8.51
e.	Finance Costs	-	-	-	-
f.	Depreciation & Amortisation Expense	-	-	-	-
g.	Other expenses	6.45	0.43	3.58	5.92
	Total expenses (IV)	7.86	2.54	4.19	14.43
V	Profit/(Loss) before exceptional items and tax (I-IV)	(6.36)	0.51	(1.94)	(4.44)
VI	Exceptional items	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(6.36)	0.51	(1.94)	(4.44)
VIII	Tax expense				
(1)	Current Tax	-	-	-	-
(2)	Deferred Tax	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(6.36)	0.51	(1.94)	(4.44)
X	Profit/(Loss) from discontinued operations	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-
XII	Profit/(Loss) from Discontinued Operations (after tax) (X-XI)	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	(6.36)	0.51	(1.94)	(4.44)
XIV	Other Comprehensive Income, net of income tax				
A(i)	Items that will not be reclassified to profit or loss	-	-	-	-
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
B(i)	Items that will be reclassified to profit or loss	-	-	-	-
(ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other comprehensive Income for the period)	(6.36)	0.51	(1.94)	(4.44)
XVI	Earnings Per Share of Rs. 10/- each (not annualized) (For Continuing Operations)				
a)	Basic	(2.83)	0.23	(0.86)	(1.97)
b)	Diluted	(2.83)	0.23	(0.86)	(1.97)
XVII	Earnings Per Share of Rs. 10/- each (not annualized) (For Discontinued Operations)				
a)	Basic	-	-	-	-
b)	Diluted	-	-	-	-
XVIII	Earnings Per Share of Rs. 10/- each (not annualized) (For Discontinued & Continuing Operations)				
a)	Basic	(2.83)	0.23	(0.86)	(1.97)
b)	Diluted	(2.83)	0.23	(0.86)	(1.97)

**Notes:**

- The above financial results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 12th August, 2017. The Statutory Auditor has carried out Limited Review of the above results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015
- The Company adopted Indian Accounting Standard (Ind AS) and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder. The date of transition to Ind AS is 1st April, 2017. The Ind AS compliant corresponding figures in the previous year have not been subjected to review/audit. However the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs. The Company will provide a reconciliation of its equity for the previous year ended 31st March, 2017, at the time of submitting the audited Financial Statements for the year ended 31st March, 2018. The results have been prepared in accordance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read with SEBI circular dated 5th July, 2016
- The Company operates in a single segment and hence information pursuant to Ind AS 108/AS-17 is not applicable.
- Provision for Tax and Depreciation will be provided for as at year end. Since the net profit/(loss) reported in accordance with the Indian GAAP is the same without adjustments to total comprehensive income in accordance with Ind AS for the corresponding figures in the previous year, reconciliation for the same is not provided separately.
- The Company in pursuant to the in-principle approval received from BSE Limited on June 22, 2017 and in accordance with the special resolution passed on June 26, 2017, has allotted 28,50,000 Equity shares of Rs. 10 per share fully paid at a premium of Rs.6 per share on preferential basis on 10th July, 2017
- Figures for the prior periods/years have been regrouped and/or classified wherever considered necessary.

Place : Chennai  
Date : August 12, 2017



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF ONESOURCE IDEAS VENTURE LIMITED (FORMERLY KNOWN AS ANUGRAHA JEWELLERS LIMITED)**

1. We have reviewed the accompanying statement of unaudited financial results of **ONESOURCE IDEAS VENTURE LIMITED (Formerly known as Anugraha Jewellers Limited)** ("the Company"), for the Quarter ended June 30, 2017 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue on the Statement based on our review.

2. 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 statement is 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.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards 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, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **K D M AND CO LLP**  
Chartered Accountants  
Firm Registration No.013630S/S200069



**Dharmaraj P**  
Partner

Membership No. 224216

Place: Chennai  
Date: August 12, 2017

