

February 14, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai- 400001

Ref: Scrip Code: 530805

Subject: Outcome of Board Meeting held on February 14, 2024.

Dear Sir / Madam,

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in their meeting held today i.e. February 14, 2024 have *inter-alia* considered and approve the following among others:

1. Un-audited Financial Results for the quarter ended December 31, 2023 along with Limited Review Report issued by the Statutory Auditors thereon. (Annexure I).
2. In Compliance with Regulation 33 of Listing Regulations and SEBI Circular No. CIR/CFD/CMD/56/2016 date 27th May, 2016 we declare that report of Statutory Auditor is with unmodified opinion with respect to the Unaudited Financial Result of the Company for the Quarter ended 31st December, 2023.

The Board meeting commenced at 9:30 P.M and concluded at 10:00 P.M

Kindly take the above on record and acknowledge.

Thanking you,

For , FOR ONESOURCE IDEAS VENTURE LIMITED

VIBHU MAURYA
MANAGING DIRECTOR
DIN: 06458105

ONESOURCE IDEAS VENTURE LIMITED

**REGD. OFFICE :- F-4, 4th Floor, Sindur Pantheon Plaza, No. 346, Pantheon Road, Egmore, Chennai Tamil Nadu 600008
CIN: L74900TN1994PLC097983**

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UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER /NINE MONTHS ENDED 31ST DECEMBER, 2023

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

Sr. No.	Particulars	3 months ended			Nine Months Ended		Account Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue from Operations/Services	429.75	-	20.00	433.88	20.00	20.00
2	Other Income	(9.05)	3.20	6.21	-	14.45	18.91
3	Total Revenue (1+2)	420.70	3.20	26.21	433.88	34.45	38.91
4	Expenses						
	a. Cost of material consumed	-	-	-	-	-	-
	b. Purchase of stock-in-trade	376.08	-	-	376.08	-	-
	c. Change in inventories of finished goods, work-in-process and stock-in-trade	-	-	-	-	-	-
	d. Employees benefits expense	9.21	2.75	6.32	14.71	6.32	10.07
	e. Finance costs	0.00	0.01	0.01	0.01	0.01	0.01
	f. Depreciation and amortisation expense	-	-	-	-	-	-
	g. Other Expenses	9.86	2.32	3.06	14.31	9.39	14.47
	Total Expenses	395.15	5.08	9.39	405.11	15.72	24.55
5	Profit before Exceptional Items and Extraordinary Items and Tax (3-4)	25.55	(1.88)	16.82	28.77	18.73	14.36
6	Exceptional items	-	-	-	-	-	-
7	Profit Before Tax (5-6)	25.55	(1.88)	16.82	28.77	18.73	14.36
	Current Tax	6.00	(0.48)	3.99	6.84	4.68	2.66
	Deferred Tax	-	-	-	-	-	(2.66)
8	Total Tax Expenses	6.00	(0.48)	3.99	6.84	4.68	-
9	Profit for the period from Continuing Operation (7-8)	19.55	(1.39)	12.83	21.93	14.05	14.36
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)	19.55	(1.39)	12.83	21.93	14.05	14.36
15	Other comprehensive income net of taxes	-	-	-	-	-	-
16	Total comprehensive income net of taxes (14+15)	19.55	(1.39)	12.83	21.93	14.05	14.36
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	-	-	-	-	-	285.36
	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	0.64	(0.05)	0.42	0.71	0.46	0.47
	b) Diluted	0.64	(0.05)	0.42	0.71	0.46	0.47

Notes:

1	The above un-Audited financial statement for quarter/nine months ended December, 2023 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February, 2024 and Statutory Auditors of the Company have carried out limited review of the same.
2	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.
3	IND AS 108 relating to segment wise reporting is Not Applicable as the Company operates in a single segment
4	The Figures for the quarter ended 31st December, 2023 & 31st December, 2022 are the balancing figure between the un-audited figures of the nine months year ended 31st December, 2023 and 31st December, 2022 and the published un-audited figures for the half year ended 30th September, 2023 and 30th September, 2022.
5	Figures for the previous year and quarters have been re-grouped / rearranged, wherever necessary.

For, ONESOURCE IDEAS VENTURE LIMITED

Place: Chennai
Date: 14/02/2024

Vibhu Maurya
Managing Director
DIN: 0645815



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 LIMITED**, for the quarter ended 31st December, 2023, ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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 this Statement based on our review.

2. **Management's Responsibility for the statement:**

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 (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the 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 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. Those standards require that we plan and perform the review to obtain reasonable assurance about whether the financial results are free of material misstatement(s). A review is limited primarily to inquire Company personnel and analytical procedures applied to financial data and thus provide 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 i.e. Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (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



Place: Ahmedabad
Date: 14th February, 2024
UDIN: 24193591BKAFIW4494