

ONESOURCE INDUSTRIES AND VENTURES LIMITED

(Formerly Known as Onesource Ideas Venture Limited)

CIN: L46201MP1994PLC076682

Registered 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: +91 62321 19251

Website: www.osivl.com

Date: 30th May, 2025

To,

The BSE Limited

1st Floor, New Trading Wing,
Rotunda Building

Phiroze Jeejeebhoy Towers, Dalal Street,
Fort Mumbai - 400001

Scrip Code: 530805

Dear Sir / Madam,

Sub: Integrated Filing (Financial) for the quarter and Year ended on March 31, 2025.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024. we are submitting herewith the Integrated Filing (Financial) for the quarter and year ended on March 31, 2025.

The aforesaid statement has been reviewed by the Audit Committee and taken record by the board at their respective meetings held on May 30, 2025.

This is for your information and records

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

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- A. Financial results:** Enclosed
- B. Statement of Deviation or Variation for proceeds of public issue:** Not Applicable
- C. Format for disclosing outstanding default on Loans and Debt securities – Not Applicable**
- D. Format for disclosure of related party transactions (Applicable only for Half year):** Not Applicable
- E. Statement on impact of Audit qualifications (For Audit report with modified opinion) submitted along-with annual audited financial results (Standalone Financial Statements) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.**

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Date: 30th May, 2025

The BSE Limited;

CC: Listing Department

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 today i.e. on Friday, 30th May, 2025.

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015 (“SEBI Listing Regulations”), and pursuant to Regulation 86(2) of SEBI (Issue of Capital Disclosure Requirements) Regulations, 2018 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 Friday, 30th May, 2025 to have inter alia considered and approved the following:

1. Audited Financial Results:

Approved the Audited Financial Results of the Company for the quarter and year ended 31st March, 2025 along with the Statement of Assets & Liabilities and Cash Flow Statement for the financial year ended 31st March, 2025.

The said Audited Financial Results for the quarter and year ended 31st March, 2025 along with the Statement of Assets & Liabilities and Cash Flow Statement for the financial year ended 31st March, 2025 and the Auditor’s Report thereon issued by M/s. S V J K And Associates, Chartered Accountants, Statutory Auditors of the Company with unmodified opinion are attached herewith as Annexure-I.

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

2. Withdrawal of the Rights Issue of Equity Shares:

Board has considered and taken note the Outcome of Right issue Committee meeting held today i.e. on Friday, 30th May, 2025 for withdrawal of Right issue due to non-receipt of minimum subscription under regulation 86(2) of SEBI (Issue of Capital Disclosure Requirements) Regulations, 2018.

3. Other routine businesses with the permission of Chair.

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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 Wednesday, June 04, 2025.

The Board Meeting commenced at 06.00 PM and Concluded at 10:00 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

Independent Auditor's Report on the Quarterly and Year to Date Standalone Annual Financial Results of the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

To
The Board of Directors of
ONESOURCE INDUSTRIES AND VENTURES LIMITED

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of standalone quarterly and year to date financial result of M/s. **ONESOURCE INDUSTRIES AND VENTURES LIMITED** (the 'Company') for the quarter & year ended 31st March, 2025 (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) (the 'Listing Regulations') including relevant circulars issued by SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- I. are presented in accordance with the requirements of the Listing Regulations in this regard, and
- II. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the quarter and year ended 31 March 2025.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Statement" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules



thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

The Statement has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.



As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

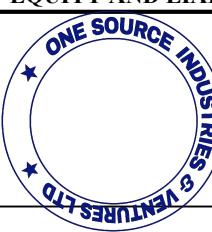
Our opinion on the statement is not modified in respect of this matter.

**For, S V J K and Associates
Chartered Accountants
Firm Reg. No. 135182W**

Reetraj
Reetraj Verma
Partner
M.No. 193591
UDIN: 251935918M JURE 9882



**Place: Ahmedabad
Date: May 30, 2025**

ONESOURCE INDUSTRIES AND VENTURES LIMITED (Formerly Known as Onesource Ideas Venture Limited)			
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CIN - L46201MP1994PLC076682			
E: cs@osivl.com W: www.osivl.com			
AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025			
(Rs. In Lacs except for earning per share data)			
Particulars		As at 31.03.2025	As at 31.03.2024
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	2.11	0.02
	(b) Capital work-in-progress	-	-
	(c) Other Intangible Assets	-	-
	(c) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	-	-
	(iii) Loans	80.44	126.86
	(iv) Other Financial Assets	3.00	3.00
	(d) Deferred Tax Assets (net)	-	-
	(e) Other Non-Current Assets	-	-
	Sub-total - Non-Current Assets	85.55	129.88
2	Current Assets		
	(a) Inventories	150.77	-
	(b) Financial Assets		
	(i) Investment	-	-
	(ii) Trade Receivables	56.32	24.99
	(iii) Cash and Cash Equivalents	2.37	2.83
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans	191.95	190.15
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	3.22
	(d) Other Current Assets	-	6.80
	Sub-total - Current Assets	401.41	228.00
	TOTAL - ASSETS	486.96	357.88
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	307.50	307.50
	(b) Other Equity	94.38	(18.25)
	Sub-total - Equity	401.88	289.25
	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	-	-
	(b) Provisions	-	-
	(c) Deferred Tax Liabilities (Net)	0.12	-
	(d) Other Non-Current Liabilities	-	-
	Sub-total - Non Current Liabilities	0.12	-
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	6.40	30.00
	(ii) Trade Payables		
	(a) Due to micro and small enterprises	-	-
	(b) Due to Others	23.66	6.26
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	20.30	31.65
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	34.61	0.72
	Sub-total - Current Liabilities	84.96	68.63
	TOTAL - EQUITY AND LIABILITIES	486.96	357.88
 For, ONESOURCE INDUSTRIES AND VENTURES LIMITED (Formerly Known as Onesource Ideas Venture Limited)			
Place: Bhopal			
Date: 30th May, 2025			
		Vibhu Maurya	Managing Director and CFO
			DIN: 06458105

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(Formerly Known as Onesource Ideas Venture Limited)

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AUDITED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31st MARCH, 2025

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

Sr. No.	Particulars	3 months ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited (Refer Note -4)	Un-Audited	Audited (Refer Note -4)	Audited	Audited
1	Revenue from Operations	1,861.28	3,246.65	376.12	7,025.32	809.99
2	Other Income	(20.84)	21.21	23.79	12.97	23.79
3	Total Revenue (1+2)	1,840.43	3,267.86	399.90	7,038.29	833.78
4	Expenses					
a.	Cost of material consumed	-	-	-	-	-
b.	Purchase of stock-in-trade	1,938.66	3,176.84	433.84	6,948.53	809.91
c.	Change in inventories of finished goods, work-in-process and stock-in-trade	(150.55)	(0.22)	-	(150.77)	-
d.	Employee benefits expense	19.80	1.20	(4.21)	22.51	10.50
e.	Finance costs	0.11	0.01	0.00	0.12	0.01
f.	Depreciation and amortisation expense	0.20	0.20	-	0.58	-
g.	Other Expenses	39.97	13.62	(5.07)	64.21	9.25
	Total Expenses	1,848.18	3,191.65	424.56	6,885.17	829.67
5	Profit before Exceptional Items and Extraordinary Items and Tax (3-4)	(7.75)	76.21	(24.66)	153.12	4.11
6	Exceptional items	-	-	-	-	-
7	Profit Before Tax (5-6)	(7.75)	76.21	(24.66)	153.12	4.11
	Current Tax	(0.43)	19.18	(6.12)	39.95	0.72
	MAT Credit	-	-	-	-	-
	Deferred Tax	0.06	-	-	0.12	-
	Short/(Excess) provision for previous year	0.41	-	(0.49)	0.41	(0.49)
8	Total Tax Expenses	0.04	19.18	(6.61)	40.48	0.22
9	Profit for the period from Continuing Operation (7-8)	(7.79)	57.03	(18.05)	112.64	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)	(7.79)	57.03	(18.05)	112.64	3.88
15	Other comprehensive income net of taxes	-	-	-	-	-
16	Total comprehensive income net of taxes (14+15)	(7.79)	57.03	(18.05)	112.64	3.88
17	Details of equity share capital					
	Paid-up equity share capital	307.50	307.50	307.50	307.50	307.50
	Other Equity				94.38	(18.25)
	Face value of equity share capital	1.00	1.00	10.00	1.00	10.00
18	Earnings Per Share (EPS)					
a)	Basic	(0.03)	0.19	(0.59)	0.37	0.13
b)	Diluted	(0.03)	0.19	(0.59)	0.37	0.13

Notes:

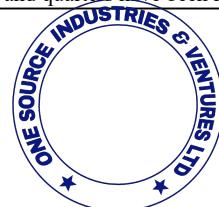
- The above Audited financial statement for quarter/ year ended March, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May, 2025 and Statutory Auditors of the Company have carried out audit of the same.
- This statement has been prepared 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.
- The Company operates in a single segment and hence information pursuant to Ind AS 108 is not applicable.
- The Figures for the quarter ended 31st March, 2025 and 31st March, 2024 are the balancing figure between the audited figures of the financial year and figures upto the third quarter for the respective years which were subject to limited review.
- Figures for the previous year and quarters have been re-grouped / rearranged, wherever necessary.

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

Vibhu Maurya

Vibhu Maurya
Managing Director and CFO

DIN: 06458105



Place: Bhopal

Date: 30th May, 2025

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AUDITED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31st MARCH, 2025

(Rs. In Lakhs)

	Year ended	
	31st March, 2025	31st March, 2024
	Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax as per Statement of Profit and Loss	153.12	4.11
Adjusted for:		
Depreciation	0.58	-
Finance Cost	0.12	(0.01)
Interest Income	-	(17.79)
Operating Profit before working capital changes	153.81	(13.69)
Adjusted for:		
(Increase)/Decrease in Trade Receivables	(31.33)	(1.39)
Increase/(Decrease) in Trade Payables	17.40	(1.39)
(Increase)/Decrease in Inventories	(150.77)	-
Increase/(Decrease) in Other Current Liabilities	(11.36)	0.58
(Increase)/Decrease in Loans	44.62	(22.46)
Increase/(Decrease) in Current Tax Liabilities	(0.72)	(2.15)
Increase/(Decrease) in Current Tax Assets	3.22	0.05
(Increase)/Decrease in Other Current Assets	6.80	(6.80)
Cash Generated from Operations	31.67	(17.24)
Adjusted for:		
Income Tax	(5.76)	(0.22)
Net Cash from Operating activities	25.92	(17.46)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(2.66)	-
Interest Income	-	17.79
Net Cash Flow from Investing Activities	(2.66)	17.79
C. Cash Flow from Financing activities:		
Finance Cost	(0.12)	0.01
Proceeds / (Repayment) of Borrowings	(23.60)	-
Net cash from Financing Activities	(23.72)	0.01
Net Increase/(Decrease) in cash	(0.46)	0.33
Opening Balance of Cash & Cash equivalents	2.83	2.49
Closing Balance of Cash & Cash equivalents	2.37	2.83

Place: Bhopal

Date: 30th May, 2025



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

Vibhu Maurya
 Vibhu Maurya

Managing Director and CFO
 DIN: 06458105

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Date: 30th May, 2025

To,

The BSE Limited

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

Subject: Declaration on Auditors Report with unmodified opinion under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

Dear Sir/Madam,

I, Vibhu Maurya, Managing Director and Chief Financial Officer of **ONESOURCE INDUSTRIES AND VENTURES LIMITED (Formerly Known as Onesource Ideas Venture Limited)** (CIN: L46201MP1994PLC076682) having registered office at 35 Block-C Mansarovar Complex, 7 No Stop M Pnagar Mpsrtc Depo 7, M.P. Vidhan Sabha, Bhopal, Huzur, Madhya Pradesh, India- 462004, hereby declares that in accordance with Regulation 33(3)(d) of the SEBI (LODR) Regulation, 2015, M/s. S V J K and Associates, Chartered Accountants, statutory Auditor of the Company, have issued and Audit Report with unmodified opinion on Audited Financial Results of the Company for the Quarter and Year ended on 31st March, 2025.

This is for your information and record.

Thanking You

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



Vibhu Maurya
Managing Director and Chief Financial Officer
(DIN: 06458105)

