

**ONESOURCE IDEAS VENTURE LIMITED**

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

**CIN: L74900TN1994PLC097983**

**Email Id: [cs@osivl.com](mailto:cs@osivl.com)**

---

Date: 14.11.2023

To,  
Dept. of Corporate Services  
BSE Limited,  
P. J. Tower,  
Dalal Street, Fort,  
Mumbai-400001

Dear Sir/Madam,

**BSE Scrip Code: 530805**

**Sub: Outcome of Board Meeting in accordance with SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

The Board of Directors of the Company at their meeting held today i.e. Tuesday, November 14, 2023, has inter alia, considered and approved the following:

1. Unaudited Financial Results for the Quarter ended on September 30, 2023 along with Limited Review Report
2. Considered and approved all other businesses item as per agenda circulated.

The meeting of the Board of Directors of the Company commenced at 04:00 PM and concluded at 04:30 PM

You are requested to take a note of same on your records.

Thanking you,

Yours faithfully,

**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**

**Email: cs@osivl.com**

**Website : www.osivl.com**

**UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2023**

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

Sr. No.	Particulars	3 months ended			Half Year Ended		Account Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue from Operations/Services	-	4.13	-	4.13	-	20.00
2	Other Income	3.20	5.85	5.13	9.05	8.24	18.91
3	<b>Total Revenue (1+2)</b>	<b>3.20</b>	<b>9.98</b>	<b>5.13</b>	<b>13.18</b>	<b>8.24</b>	<b>38.91</b>
4	<b>Expenses</b>						
	a. Cost of material consumed	-	-	-	-	-	-
	b. Purchase of stock-in-trade	-	-	-	-	-	-
	c. Change in inventories of finished goods, work-in- process and stock-in-trade	-	-	-	-	-	-
	d. Employees benefits expense	2.75	2.75	-	5.50	-	10.07
	e. Finance costs	0.01	-	-	0.01	-	0.01
	f. Depreciation and amortisation expense	-	-	-	-	-	-
	g. Other Expenses	2.32	2.14	5.03	4.46	6.33	14.47
	<b>Total Expenses</b>	<b>5.08</b>	<b>4.89</b>	<b>5.03</b>	<b>9.97</b>	<b>6.33</b>	<b>24.55</b>
5	<b>Profit before Exceptional Items and Extraordinary Items and Tax (3-4)</b>	<b>(1.88)</b>	<b>5.08</b>	<b>0.10</b>	<b>3.21</b>	<b>1.91</b>	<b>14.36</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit Before Tax (5-6)</b>	<b>(1.88)</b>	<b>5.08</b>	<b>0.10</b>	<b>3.21</b>	<b>1.91</b>	<b>14.36</b>
	Current Tax	(0.48)	1.32	0.03	0.84	0.69	2.66
	Deferred Tax	-	-	-	-	-	(2.66)
8	<b>Total Tax Expenses</b>	<b>(0.48)</b>	<b>1.32</b>	<b>0.03</b>	<b>0.84</b>	<b>0.69</b>	<b>-</b>
9	<b>Profit for the period from Continuing Operation (7-8)</b>	<b>(1.39)</b>	<b>3.76</b>	<b>0.07</b>	<b>2.38</b>	<b>1.22</b>	<b>14.36</b>
10	<b>Profit from Discontinuing operations before tax</b>	-	-	-	-	-	-
11	<b>Tax expense of discontinuing operations</b>	-	-	-	-	-	-
12	<b>Profit from Discontinuing operations (after tax) (10-11)</b>	-	-	-	-	-	-
13	Share of Profit (loss) of associates and joint venture accounted for using equity method.	-	-	-	-	-	-
14	<b>Profit for the period (9-12)</b>	<b>(1.39)</b>	<b>3.76</b>	<b>0.07</b>	<b>2.38</b>	<b>1.22</b>	<b>14.36</b>
15	Other comprehensive income net of taxes	-	-	-	-	-	-
16	<b>Total comprehensive income net of taxes (14+15)</b>	<b>(1.39)</b>	<b>3.76</b>	<b>0.07</b>	<b>2.38</b>	<b>1.22</b>	<b>14.36</b>
17	<b>Details of equity share capital</b>						
	Paid-up equity share capital	307.50	307.50	307.50	307.50	307.50	307.50
	Other Equity	-	-	-	-	-	285.36
	<b>Face value of equity share capital</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
18	<b>Earnings Per Share (EPS)</b>						
	a) Basic	(0.05)	0.12	0.00	0.08	0.04	0.47
	b) Diluted	(0.05)	0.12	0.00	0.08	0.04	0.47

**Notes:**

- The above un-Audited financial statement for quarter ended September, 2023 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2023 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, 2023 are the balancing figure between the un-audited figures of the half year ended 30th September, 2023 and un-audited figures for the quarter ended 30th June, 2023.
- Figures for the previous year and quarters have been re-grouped / rearranged, wherever necessary.

**For, ONESOURCE IDEAS VENTURE LIMITED**

**Place: Chennai**  
**Date: 14/11/2023**

**Vibhu Maurya**  
**Managing Director**  
**DIN: 0645815**

<b>ONESOURCE IDEAS VENTURE LIMITED</b> <b>REGD. OFFICE :- F-4, 4th Floor, Sindur Pantheon Plaza, No. 346, Pantheon Road, Egmore, Chennai</b> <b>Tamil Nadu 600008</b> <b>CIN: L74900TN1994PLC097983</b> <b>UN-AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023</b> <b>( Rs. In Lacs )</b>		
Particulars	As at 30.09.2023	As at 31.03.2023
<b>A</b>	<b>ASSETS</b>	
<b>1</b>	<b>Non-Current Assets</b>	
	(a) Property, Plant and Equipment	0.02
	(b) Capital work-in-progress	-
	(c ) Other Intangible Assets	-
	(c) Financial Assets	
	(i) Investments	-
	(ii) Trade Receivables	-
	(iii) Loans	169.38
	(iv) Other Financials Assets	3.00
	(d) Deferred Tax Assets (net)	0.00
	(e) Other Non-Current Assets	7.59
	<b>Sub-total - Non-Current Assets</b>	<b>180.00</b>
<b>2</b>	<b>Current Assets</b>	
	(a) Inventories	-
	(b) Financial Assets	
	(i) Investment	-
	(ii) Trade Receivables	27.73
	(iii) Cash and Cash Equivalents	2.28
	(iv) Bank Balances other than (iii) above	-
	(v) Loans	119.65
	(c) Current Tax Assets (Net)	3.27
	(d) Other Current Assets	-
	<b>Sub-total - Current Assets</b>	<b>152.92</b>
	<b>TOTAL - ASSETS</b>	<b>332.92</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>	
<b>1</b>	<b>Equity</b>	
	(a) Equity Share Capital	307.50
	(b) Other Equity	(19.76)
	<b>Sub-total - Equity</b>	<b>287.74</b>
	<b>Liabilities</b>	
	<b>Non-Current Liabilities</b>	
	(a) Financial Liabilities	-
	(i) Borrowings	-
	(ii) Trade Payables	-
	(b) Provisions	-
	(c) Deferred Tax Liabilities (Net)	-
	(d) Other Non-Current Liabilities	-
	<b>Sub-total - Non Current Liabilities</b>	<b>-</b>
<b>2</b>	<b>Current liabilities</b>	
	(a) Financial Liabilities	-
	(i) Borrowings	30.00
	(ii) Trade Payables	10.41
	(iii) Other Financial Liabilities (Current of Long term Debt)	-
	(b) Other Current Liabilities	1.07
	(c) Provisions	-
	(d) Current Tax Liabilities (Net)	3.70
	<b>Sub-total - Current Liabilities</b>	<b>45.18</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>332.92</b>
<b>For, ONESOURCE IDEAS VENTURE LIMITED</b>		
<b>Place: Chennai</b>	<b>Vibhu Maurya</b>	
<b>Date: 14/11/2023</b>	<b>Managing Director</b>	
	<b>DIN: 0645815</b>	

**ONESOURCE IDEAS VENTURE LIMITED**

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

**CIN: L74900TN1994PLC097983**

**Email: cs@osivl.com**

**website: www.osivl.com**

**UN-AUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023**

	<b>Half year ended</b>	
	<b>September 30, 2023</b>	<b>September 30, 2022</b>
	<b>Un-Audited</b>	<b>Un-audited</b>
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>Profit before tax as per Statement of Profit and Loss</b>	<b>3.21</b>	<b>1.91</b>
<b>Adjusted for:</b>		
Depreciation	-	-
Finance Cost	0.01	-
<b>Operating Profit before working capital changes</b>	<b>3.22</b>	<b>1.91</b>
<b>Adjusted for:</b>		
Trade and other receivables	(4.13)	77.26
Inventories	-	-
Other Current Assets	-	(9.88)
Other Current & Financial Liabilities	-	28.95
Other Non- Current Financials Asset	-	(108.83)
Other Non- Current Assets	(7.59)	-
Provisions	-	-
Trade and others Payables	2.76	4.24
<b>Cash Generated from Operations</b>	<b>(5.74)</b>	<b>(6.35)</b>
<b>Adjusted for:</b>		
Income Tax	-	-
<b>Net Cash from Operating activities</b>	<b>(5.74)</b>	<b>(6.35)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Purchase) /Sale of Fixed Assets	-	-
(Purchase) /Sale of Investment	-	-
<b>Net Cash Flow from Investing Activities</b>	<b>-</b>	<b>-</b>
<b>C. Cash Flow from Financing activities:</b>		
Finance Cost	(0.01)	-
Proceeds from share issued	-	-
Proceeds from share Premium	-	-
Increase in Long Term/ Short Term Advances	5.53	-
Increase in Long Term/ Short Term Borrowings	-	-
<b>Net cash from Financing Activities</b>	<b>5.52</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash</b>	<b>(0.21)</b>	<b>(6.35)</b>
<b>Opening Balance of Cash &amp; Cash equivalents</b>	<b>2.49</b>	<b>7.38</b>
<b>Closing Balance of Cash &amp; Cash equivalents</b>	<b>2.28</b>	<b>1.03</b>

For, ONESOURCE IDEAS VENTURE LIMITED

**Place: Chennai**  
**Date: 14/11/2023**

**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 ("the company")** for the quarter and half year ended 30<sup>th</sup> September, 2023 ("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  
(Formerly known as A S R V & Co.)  
Chartered Accountants



Firm Reg No. 135182W  
Reeturaj Verma  
Partner  
Mem. No. 193591

Place: Ahmedabad  
Date: 14.11.2023  
UDIN: 23193591BGUVOF7849