



Sumit Ranka & Associates

Chartered Accountants

Independent Auditor's Report for Quarterly Audited Financial Results

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 financial results of **ONESOURCE INDUSTRIES AND VENTURES LIMITED** ('the Company') for the year ended 31st March, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").

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

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition & measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31st March, 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the 'Act'). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 (ICAI) together with 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, 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 Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

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

- Identify and assess the risks of material misstatement of the financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;



- Conclude on the appropriateness of the Board of Directors' 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 financial results 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; and

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results 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 Result.

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 Matters

The annual financial results include the results for the quarter ended 31st March, 2026 & the corresponding quarter ended 31st March, 2025, being the balancing figure between audited figures in respect of the full financial year and the published unaudited figures up to the third quarter of the current & previous financial year respectively which were subject to limited review. We have not audited the figures for year ended march 2025 and quarter ended march 2025. These have been audited/reviewed by previous auditor and we have relied upon them.

For Sumit Ranka & Associates

Chartered Accountants

ICAI Firm Registration No.: 147837W



Sumit Ranka

Partner

Membership No: 139037

UDIN No:- 26139037ALNPKGX7010

Place: Mumbai

Date: 30-05-2026

ONESOURCE INDUSTRIES AND VENTURES LIMITED			
(Formerly Known as Onesource Ideas Venture Limited)			
Registered Office: 35 Block C Mansarovar Complex, 7 No Stop M Pnagar Mpsrtc Depo 7, M.P. Vidhan Sabha, Bhopal, Huzur, Madhya Pradesh, India, 462004			
CIN - L46201MP1994PLC076682			
E: cs@osivl.com Contact No: +91 62321 19251 W: www.osivl.com			
AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026			
(Rs. In Lacs)			
Particulars		As at 31.03.2026	As at 31.03.2025
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	5.10	2.11
	(b) Capital work-in-progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	-	-
	(iii) Loans	55.52	80.44
	(iv) Other Financial Assets	3.24	3.00
	(e) Deferred Tax Assets (net)	-	-
	(f) Other Non-Current Assets	-	-
	Sub-total - Non-Current Assets	63.86	85.55
2	Current Assets		
	(a) Inventories	831.81	150.77
	(b) Financial Assets		
	(i) Investment	-	-
	(ii) Trade Receivables	346.78	56.32
	(iii) Cash and Cash Equivalents	53.02	2.37
	(iv) Bank Balances other than (iii) above		
	(v) Loans	132.58	191.95
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other Current Assets	11.13	-
	Sub-total - Current Assets	1,375.32	401.41
	TOTAL - ASSETS	1,439.17	486.96
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	307.50	307.50
	(b) Other Equity	359.77	94.38
	(c) Money Received against Share Warrants	118.19	-
	Sub-total - Equity	785.45	401.88
	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	-	-
	(b) Provisions	-	-
	(c) Deferred Tax Liabilities (Net)	0.02	0.12
	(d) Other Non-Current Liabilities	-	-
	Sub-total - Non Current Liabilities	0.02	0.12
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	533.98	6.40
	(ii) Trade Payables	-	-
	(a) Due to micro and small enterprises	-	-
	(b) Due to Others	18.11	23.66
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	10.82	20.30
	(c) Provisions	1.80	-
	(d) Current Tax Liabilities (Net)	88.98	34.61
	Sub-total - Current Liabilities	653.69	84.96
	TOTAL - EQUITY AND LIABILITIES	1,439.17	486.96
Place: Bhopal Date: 30-05-2026  For, ONESOURCE INDUSTRIES AND VENTURES LIMITED (Formerly Known as Onesource Ideas Venture Limited)  Shibhu Maurya Managing Director DIN: 09228868			

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UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026 (Rs. In Lacs except for earning per share data)						
Sr. No.	Particulars	3 months ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Un-Audited	Un-Audited	Un-Audited	Audited	Audited
1	Revenue from Operations	1,902.49	2,892.98	1,861.28	9,945.23	7,025.32
2	Other Income	4.95	5.57	(20.84)	12.06	12.97
3	Total Revenue (1+2)	1,907.44	2,898.55	1,840.43	9,957.29	7,038.29
4	Expenses					
	a. Cost of material consumed	-	-	-	-	-
	b. Purchase of stock-in-trade	2,371.81	2,811.19	1,938.66	9,893.76	6,948.53
	c. Change in inventories of finished goods, work-in- process and stock-in-trade	(450.26)	(273.37)	(150.55)	(681.03)	(150.77)
	d. Employees benefits expense	5.48	3.50	19.80	16.03	22.51
	e. Finance costs	11.19	10.29	0.11	25.15	0.12
	f. Depreciation and amortisation expense	0.38	0.35	0.20	1.24	0.58
	g. Other Expenses	236.52	46.92	39.97	348.63	64.21
	Total Expenses	2,175.12	2,598.90	1,848.18	9,603.78	6,885.17
5	Profit before Exceptional Items and Extraordinary Items and Tax (3-4)	(267.68)	299.65	(7.75)	353.51	153.12
6	Exceptional items	-	-	-	-	-
7	Profit Before Tax (5-6)	(267.68)	299.65	(7.75)	353.51	153.12
	Current Tax	(67.36)	75.42	(0.43)	88.98	39.95
	Deferred Tax	(0.33)	(0.00)	0.06	(0.10)	0.12
	Short/(Excess) provision for previous year	(0.76)	-	0.41	(0.76)	0.41
8	Total Tax Expenses	(68.45)	75.42	0.04	88.12	40.48
9	Profit for the period from Continuing Operation (7-8)	(199.23)	224.23	(7.79)	265.39	112.64
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)	(199.23)	224.23	(7.79)	265.39	112.64
15	Other comprehensive income net of taxes	-	-	-	-	-
16	Total comprehensive income net of taxes (14+15)	(199.23)	224.23	(7.79)	265.39	112.64
17	Details of equity share capital					
	Paid-up equity share capital	307.50	307.50	307.50	307.50	307.50
	Other Equity				359.77	94.38
	Face value of equity share capital	1.00	1.00	1.00	1.00	1.00
18	Earnings Per Share (EPS)					
	a) Basic	(0.65)	0.73	(0.03)	0.86	0.37
	b) Diluted	(0.65)	0.73	(0.03)	0.86	0.37
Notes:						
1	The above financial statement for the quarter and year ended 31st March, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May, 2026 and Statutory Auditors of the Company have carried out 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	The Company has received an In principal Approval from BSE for issue of 6,63,14,344 warrants Convertible into 6,63,14,344 equity shares of Re. 1/- each at a price not less than Rs. 6.10/- to non-promoters on a preferential basis, whereas investors has subscribed for 77,50,000 warrants convertible into equity shares st a Face value of Re. 1/- each.					
4	The Company operates in a single segment and hence information pursuant to Ind AS 108 is not applicable.					
5	The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures for the nine months ended December 31, 2025, which were subjected to a limited review by the Statutory Auditors.					
6	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) Place: Bhopal Date: 30-05-2026   Shibhu Maurya Managing Director DIN: 09228868						

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AUDITED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026		
(Rs. In Lacs)		
Particulars	31st March, 2026	31st March, 2025
	Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax as per Statement of Profit and Loss	353.51	153.12
Adjusted for:		
Depreciation	1.24	0.58
Finance Cost	25.15	0.12
Interest Income	(12.06)	-
Operating Profit before working capital changes	367.84	153.81
Adjusted for:		
(Increase)/Decrease in Trade Receivables	(290.46)	(31.33)
Increase/(Decrease) in Trade Payables	(5.55)	17.40
(Increase)/Decrease in Inventories	(681.03)	(150.77)
Increase/(Decrease) in Other Current Liabilities	(7.67)	(11.36)
(Increase)/Decrease in Loans	84.30	44.62
Increase/(Decrease) in Current Tax Liabilities	-	-
Increase/(Decrease) in Current Tax Assets	-	3.22
(Increase)/Decrease in Other Current Assets	(11.37)	6.80
Cash Generated from Operations	(543.94)	32.39
Adjusted for:		
Income Tax	(33.85)	(6.48)
Net Cash from Operating activities	(577.79)	25.92
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(4.24)	(2.66)
Interest Income	12.06	-
Net Cash Flow from Investing Activities	7.82	(2.66)
C. Cash Flow from Financing activities:		
Proceeds from Issue of Share Warrants	118.19	
Finance Cost	(25.15)	(0.12)
Proceeds / (Repayment) of Borrowings	527.58	(23.60)
Net cash from Financing Activities	620.62	(23.72)
Net Increase/(Decrease) in cash	50.65	(0.46)
Opening Balance of Cash & Cash equivalents	2.37	2.83
Closing Balance of Cash & Cash equivalents	53.02	2.37
Notes:		
a) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS-7) - Statement of Cash Flow.		
b) Cash and Cash Equivalent comprises of :		
	(Rs in Lacs)	
Particulars	As at 31.03.2026	As at 31.03.2025
Cash on hand	0.07	0.07
Balance with banks	52.94	2.29
Cash and Cash Equivalents	53.02	2.37
Cash and Cash Equivalents in Cash Flow Statement	53.02	2.37
Place: Bhopal Date: 30-05-2026  For, ONESOURCE INDUSTRIES AND VENTURES LIMITED (Formerly Known as Onesource Ideas Venture Limited)  Shibhu Maurya Managing Director DIN: 09228868		