

# 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](mailto:cs@osivl.com)

Contact No: +91 62321 19251

Website: [www.osivl.com](http://www.osivl.com)

**Date: 30<sup>th</sup> May, 2026**

**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 Saturday, 30<sup>th</sup> May, 2026.**

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 Saturday, 30<sup>th</sup> May, 2026 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 31<sup>st</sup> March, 2026 along with the Statement of Assets & Liabilities and Cash Flow Statement for the financial year ended 31<sup>st</sup> March, 2026.

The said Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2026 along with the Statement of Assets & Liabilities and Cash Flow Statement for the financial year ended 31<sup>st</sup> March, 2026 and the Auditor’s Report thereon issued by M/s Sumit Ranka 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.** On the recommendation of the Audit Committee, the Board has approved the appointment of M/s Megha Tripathi & Associates., Chartered Accountants (FRN: 031460C) as Internal Auditor of the Company for financial year 2026-27. The detailed disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 09th September 2015 is enclosed herewith as Annexure II.

**3. Change in registered office of the Company within the local limits of city where**

# **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](mailto:cs@osivl.com)

Contact No: +91 62321 19251

Website: [www.osivl.com](http://www.osivl.com)

---

**the registered office of the Company is presently situated.**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we wish to inform you that the Board of Directors of the Company vide resolution passed at their meeting held on May 30, 2026 have accorded their consent to shift the registered office of the Company from 35 Block-C Mansarovar Complex, 7 No Stop M.P. Nagar Mpsrtc Depo 7, M.P. Vidhan Sabha, Bhopal, Huzur, Madhya Pradesh, India- 462004 to 33 Block-C Mansarovar Complex, 7 No Stop M.P. Nagar Mpsrtc Depo 7, M.P. Vidhan Sabha, Bhopal, Huzur, Madhya Pradesh, India- 462004, India within the local limits of the city where the registered office of the Company is presently situated with effect from May 30, 2026.

#### **4. Other routine businesses with the permission of Chair.**

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 03, 2026.

The Board Meeting commenced at 04.00 PM and Concluded at 05:30 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**



# 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> March, 2026 & the corresponding quarter ended 31<sup>st</sup> 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**

| <b>ONESOURCE INDUSTRIES AND VENTURES LIMITED</b>   |  |                  |                  |
|--|--|------------------|------------------|
| <b>(Formerly Known as Onesource Ideas Venture Limited)</b>   |  |                  |                  |
| Registered Office: 35 Block C Mansarovar Complex, 7 No Stop M Pnagar Mpsrtc Depo 7, M.P. Vidhan Sabha, Bhopal,<br>Huzur, Madhya Pradesh, India, 462004 |  |                  |                  |
| CIN - L46201MP1994PLC076682  |  |                  |                  |
| E: cs@osivl.com Contact No: +91 62321 19251 W: www.osivl.com   |  |                  |                  |
| <b>AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026</b>  |  |                  |                  |
| <b>( Rs. In Lacs )</b>   |  |                  |                  |
| Particulars  |  | As at 31.03.2026 | As at 31.03.2025 |
| <b>A</b>   | <b>ASSETS</b>                              |                  |                  |
| <b>1</b>   | <b>Non-Current Assets</b>                  |                  |                  |
|  | (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               | -                | -                |
|  | <b>Sub-total - Non-Current Assets</b>      | <b>63.86</b>     | <b>85.55</b>     |
| <b>2</b>   | <b>Current Assets</b>                      |                  |                  |
|  | (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            | -                |
|  | <b>Sub-total - Current Assets</b>          | <b>1,375.32</b>  | <b>401.41</b>    |
|  | <b>TOTAL - ASSETS</b>                      | <b>1,439.17</b>  | <b>486.96</b>    |
| <b>B</b>   | <b>EQUITY AND LIABILITIES</b>              |                  |                  |
| <b>1</b>   | <b>Equity</b>                              |                  |                  |
|  | (a) Equity Share Capital                   | 307.50           | 307.50           |
|  | (b) Other Equity                           | 359.77           | 94.38            |
|  | (c) Money Received against Share Warrants  | 118.19           | -                |
|  | <b>Sub-total - Equity</b>                  | <b>785.45</b>    | <b>401.88</b>    |
|  | <b>Liabilities</b>                         |                  |                  |
|  | <b>Non-Current Liabilities</b>             |                  |                  |
|  | (a) Financial Liabilities                  |                  |                  |
|  | (i) Borrowings                             | -                | -                |
|  | (ii) Trade Payables                        | -                | -                |
|  | (b) Provisions                             | -                | -                |
|  | (c) Deferred Tax Liabilities (Net)         | 0.02             | 0.12             |
|  | (d) Other Non-Current Liabilities          | -                | -                |
|  | <b>Sub-total - Non Current Liabilities</b> | <b>0.02</b>      | <b>0.12</b>      |
| <b>2</b>   | <b>Current liabilities</b>                 |                  |                  |
|  | (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            |
|  | <b>Sub-total - Current Liabilities</b>     | <b>653.69</b>    | <b>84.96</b>     |
|  | <b>TOTAL - EQUITY AND LIABILITIES</b>      | <b>1,439.17</b>  | <b>486.96</b>    |



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





*(Signature)*

Shibhu Maurya  
Managing Director  
DIN: 09228868

Place: Bhopal  
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 Mpsrhc 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  |                 |
| 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   | <b>Total Revenue (1+2)</b>  | <b>1,907.44</b>   | <b>2,898.55</b> | <b>1,840.43</b> | <b>9,957.29</b>   | <b>7,038.29</b> |
| 4   | <b>Expenses</b>   |   |                 |                 |   |                 |
|   | 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           |
|   | <b>Total Expenses</b>   | <b>2,175.12</b>   | <b>2,598.90</b> | <b>1,848.18</b> | <b>9,603.78</b>   | <b>6,885.17</b> |
| 5   | <b>Profit before Exceptional Items and Extraordinary Items and Tax (3-4)</b>  | <b>(267.68)</b>   | <b>299.65</b>   | <b>(7.75)</b>   | <b>353.51</b>   | <b>153.12</b>   |
| 6   | Exceptional items   | -   | -               | -               | -   | -               |
| 7   | <b>Profit Before Tax (5-6)</b>  | <b>(267.68)</b>   | <b>299.65</b>   | <b>(7.75)</b>   | <b>353.51</b>   | <b>153.12</b>   |
|   | 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   | <b>Total Tax Expenses</b>   | <b>(68.45)</b>  | <b>75.42</b>    | <b>0.04</b>     | <b>88.12</b>  | <b>40.48</b>    |
| 9   | <b>Profit for the period from Continuing Operation (7-8)</b>  | <b>(199.23)</b>   | <b>224.23</b>   | <b>(7.79)</b>   | <b>265.39</b>   | <b>112.64</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>(199.23)</b>   | <b>224.23</b>   | <b>(7.79)</b>   | <b>265.39</b>   | <b>112.64</b>   |
| 15  | Other comprehensive income net of taxes   | -   | -               | -               | -   | -               |
| 16  | <b>Total comprehensive income net of taxes (14+15)</b>  | <b>(199.23)</b>   | <b>224.23</b>   | <b>(7.79)</b>   | <b>265.39</b>   | <b>112.64</b>   |
| 17  | <b>Details of equity share capital</b>  |   |                 |                 |   |                 |
|   | Paid-up equity share capital  | 307.50  | 307.50          | 307.50          | 307.50  | 307.50          |
|   | Other Equity  | -   | -               | -               | 359.77  | 94.38           |
|   | <b>Face value of equity share capital</b>   | <b>1.00</b>   | <b>1.00</b>     | <b>1.00</b>     | <b>1.00</b>   | <b>1.00</b>     |
| 18  | <b>Earnings Per Share (EPS)</b>   |   |                 |                 |   |                 |
|   | a) Basic  | (0.65)  | 0.73            | (0.03)          | 0.86  | 0.37            |
|   | b) Diluted  | (0.65)  | 0.73            | (0.03)          | 0.86  | 0.37            |
| <b>Notes:</b>   |   |   |                 |                 |   |                 |
| 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.   |   |                 |                 |   |                 |
| <b>For, ONESOURCE INDUSTRIES AND VENTURES LIMITED</b><br>(Formerly Known as Onesource Ideas Venture Limited)  |   |   |                 |                 |   |                 |
| Place: Bhopal   |   |  |                 |                 | <br>Shibhu Maurya<br>Managing Director |                 |
| Date: 30-05-2026  |   |   |                 |                 | DIN: 09228868   |                 |

| <b>ONESOURCE INDUSTRIES AND VENTURES LIMITED</b>   |                             |                  |
|--|-----------------------------|------------------|
| <b>(Formerly Known as Onesource Ideas Venture Limited)</b>   |                             |                  |
| 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 |
| <b>AUDITED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026</b>  |                             |                  |
| <b>(Rs. In Lacs)</b>   |                             |                  |
| Particulars  | 31st March, 2026            | 31st March, 2025 |
|  | Audited                     | Audited          |
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>  |                             |                  |
| 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)                     | -                |
| <b>Operating Profit before working capital changes</b>   | <b>367.84</b>               | <b>153.81</b>    |
| 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             |
| <b>Cash Generated from Operations</b>  | <b>(543.94)</b>             | <b>32.39</b>     |
| Adjusted for:  |                             |                  |
| Income Tax   | (33.85)                     | (6.48)           |
| <b>Net Cash from Operating activities</b>  | <b>(577.79)</b>             | <b>25.92</b>     |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>  |                             |                  |
| Purchase of Property, Plant & Equipment  | (4.24)                      | (2.66)           |
| Interest Income  | 12.06                       | -                |
| <b>Net Cash Flow from Investing Activities</b>   | <b>7.82</b>                 | <b>(2.66)</b>    |
| <b>C. Cash Flow from Financing activities:</b>   |                             |                  |
| Proceeds from Issue of Share Warrants  | 118.19                      |                  |
| Finance Cost   | (25.15)                     | (0.12)           |
| Proceeds / (Repayment) of Borrowings   | 527.58                      | (23.60)          |
| <b>Net cash from Financing Activities</b>  | <b>620.62</b>               | <b>(23.72)</b>   |
| <b>Net Increase/(Decrease) in cash</b>   | <b>50.65</b>                | <b>(0.46)</b>    |
| <b>Opening Balance of Cash &amp; Cash equivalents</b>  | <b>2.37</b>                 | <b>2.83</b>      |
| <b>Closing Balance of Cash &amp; Cash equivalents</b>  | <b>53.02</b>                | <b>2.37</b>      |
| <b>Notes:</b>  |                             |                  |
| 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 :   |                             |                  |
|  | <b>(Rs in Lacs)</b>         |                  |
| 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             |
| <b>Cash and Cash Equivalents</b>   | <b>53.02</b>                | <b>2.37</b>      |
| Cash and Cash Equivalents in Cash Flow Statement   | 53.02                       | 2.37             |
|   |                             |                  |
| <b>For, ONESOURCE INDUSTRIES AND VENTURES LIMITED</b><br><b>(Formerly Known as Onesource Ideas Venture Limited)</b>  |                             |                  |
| <br><b>Shibhu Maurya</b><br><b>Managing Director</b><br><b>DIN: 09228868</b>  |                             |                  |
| Place: Bhopal  |                             |                  |
| Date: 30-05-2026   |                             |                  |

# 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](mailto:cs@osivl.com)

Contact No: +91 6232119251

Website: [www.osivl.com](http://www.osivl.com)

## Additional Disclosure

Statement on Utilization of proceeds from preferential issue of Convertible Equity Share Warrants ("Warrants") Issue: -

Pursuant to the issue of Preferential Issue of Convertible Equity Share Warrants ("Warrants"), the Company has received proceeds from the warrants issue from the allottees. The utilisation of such funds as of 31/03/2026 is detailed below:

| Particulars                                   | Amount (Rs. In Lakhs) |
|---|-----------------------|
| <b>Total Proceeds from the warrants Issue</b> | <b>118.18</b>         |
| Utilised For:                                 |                       |
| - Working Capital Requirements                | 57.44                 |
| - Capital Expenditure                         | -                     |
| - Repayment of Borrowing                      | 13.00                 |
| - Issue related expenses                      | 3.64                  |
| - General Corporate Purpose                   | 6.32                  |
| - Other (Specify)                             | -                     |
| <b>Total Utilised</b>                         | <b>80.39</b>          |
| <b>Unutilised Balance</b>                     | <b>37.78</b>          |

Note: The balance amount, if any, remains invested in short-term fixed deposits or bank balance, pending deployment for approved purposes.

Note: The Company confirms that the utilisation is in accordance with the objects stated in the offer documents/ resolutions passed for the issue of warrants, utilisation has been reviewed by the Audit Committee.



# 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](mailto:cs@osivl.com)

Contact No: +91 62321 19251

Website: [www.osivl.com](http://www.osivl.com)

Date: 30<sup>th</sup> May, 2026

To,  
**The BSE Limited**  
1<sup>st</sup> Floor, New Trading Wing,  
Rotunda Building  
Phiroze Jeejeebhoy Towers, Dalal  
Street, Fort Mumbai - 400001  
**Scip 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, Ronik Sharma, 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 s accordance with Regulation 33(3)(d) of the SEBI (LODR) Regulation, 2015, M/s Sumit Ranka 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 31<sup>st</sup> March, 2026.

This is for your information and record.

Thanking You

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

  
**Ronik Sharma**  
Chief Financial Officer





# Sumit Ranka & Associates

## Chartered Accountants

### Certificate regarding Utilization of Proceeds from Preferential Issue of Convertible Equity Shares (Warrants)

At the request of **Onesource Industries And Ventures Limited** (CIN: L46201MP1994PLC076682), having its registered at 35 Block C, Mansarovar Complex, 7 No Stop M Pnagar Mpsrtc Depo 7, M.P Vidhan Sabha, Bhopal, Huzur, Madhya Pradesh, India- 462004 . We, **Sumit Ranka & Associates**, Chartered Accountants, have (examined the) books of accounts and relevant records and document of (the) company produced for (our) verification in relation to utilization of funds by Preferential issue of Convertible Equity Share Warrants ("Warrants").

We certify that the company has received proceeds from Warrants of Rs. 118.18 Lakhs till 31/03/2026 and utilization of the same is as follows:-

(All Amounts in Lakhs)

| SR No | Object as disclosed in the Offer Document                               | Funds Received till 31/03/2026 | Funds Utilised till 31/03/2026 | Unutilized Amount |
|-------|---|--------------------------------|--------------------------------|-------------------|
| 1     | Working Capital Requirement, Issue Expenses & General Corporate Purpose | 118.18                         | 80.39                          | 37.78             |

**Note: 1.** The balance amount, if any, remains invested in short-term fixed deposits or bank balances, pending deployment for approved purposes.

**Note: 2.** The Company confirms that the utilisation is in accordance with the objects stated in the offer documents/resolutions passed for the issue of Equity Shares. Utilisation has been reviewed by the Audit Committee.

**\*Note: 3** Only 25% of the warrant issue price has been received i.e. INR 1.525 (till 31.03.2026) and the balance 75% of the Warrant Issue Price shall be payable by the Warrant Holder at the time of exercising the Warrants.



Office Address: 4132, Eaze Zone Mall, Sunder Nagar, Malad (West), Mumbai- 400064,



[www.sraassociates.in](http://www.sraassociates.in)



[info@sraassociates.in](mailto:info@sraassociates.in)

The Company has allotted 77,50,000 Convertible Equity Warrants of face value of INR 1/- each at a price of INR 6.10/- each (including a premium of INR 5.10/- per Warrant) aggregating upto INR 472.75/-

**For Sumit Ranka & Associates Chartered Accountants**  
**ICAI Fim Registration NO-147837W**

**Sumit Ranka**

**Partner**

**Membership No: 139037**

**Udin- 26139037BAHCYQ8797**

*Sumit Ranka*  
**Place: Mumbai**

**Date: 30.05.2026**



# 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](mailto:cs@osivl.com)

Contact No: +91 62321 19251

Website: [www.osivl.com](http://www.osivl.com)

## Annexure II

### Appointment of M/s Megha Tripathi & Associates., Chartered Accountants (FRN: 031460C) as an Internal Auditor of the Company.

The details required under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No SEBI/HO/CFD/CFDPoD1/P/CIR/2023/123 dated 13th July, 2023 are given in below:

| S. No. | Particulars   | Details  |
|--------|---|--|
| 1      | Name of Internal Auditor  | M/s Megha Tripathi & Associates., Chartered Accountants (FRN: 031460C)   |
| 2      | Reason of Change  | Appointment  |
| 3      | Date of Appointment   | 30 <sup>th</sup> May, 2026   |
| 4      | Brief profile   | M/s Megha Tripathi & Associates., Chartered Accountants (FRN: 031460C) is reputed firm having wide exposure in Accounts, Finance Field, IS Audit/ Forensic Audit & Fraud Detection, Internal audit.<br><br>Office Address: E-8/7, Basant Kunj Arera Colony, Bhopal-462039. |
| 5      | Disclosure of relationships between directors/KMP                         | NA   |
| 6      | Information as required pursuant to BSE Circular No. LIST/COMP/14/2018-19 | -  |