

# 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: 14<sup>th</sup> November, 2025**

## **The BSE Limited**

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 on Friday, 14<sup>th</sup> November, 2025.**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 ("SEBI Listing Regulations") 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, 14<sup>th</sup> November, 2025 to have inter alia considered and approved the following:

#### **1. Unaudited Financial Results:**

The Board of Directors ('BoDs') have approved the unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2025. We attach herewith a copy of the said Unaudited Standalone Financial Results along with Limited Review Report of the Statutory Auditors. *(Copy of financial results enclosed herewith)*

Further, copy of aforesaid Un-Audited Financial Results shall also be submitted in XBRL mode in Integrated filing financials within prescribed time from the conclusion of Board Meeting.

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

2. The Board of Directors has taken on note the non-compliance made by the Company under Regulation 34 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Delayed submission of the Annual Report within the period prescribed under this regulation which has been identified and indicated by the Exchange and Imposed the penalty as subsequent action taken by the Exchange. Further the Company has paid the said penalty.

3. 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

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Securities of the Company by the Designated Persons of the Company will open after 48 hours of declaration of Un-audited Standalone Financial Results

The Board Meeting commenced at 02.30 PM and Concluded at 04:00 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**



# Sumit Ranka & Associates

Chartered Accountants

## Independent Auditor's Review Report on Half year & Quarterly Unaudited Financial Results

### The Board of Directors

### ONESOURCE INDUSTRIES AND VENTURES LIMITED

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **ONESOURCE INDUSTRIES AND VENTURES LIMITED** ('the Company') for the quarter & half year ended 30th September, 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 14<sup>th</sup> November, 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind As) 34, *Interim Financial Reporting* prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express our conclusion on the Statement based on our review.
3. 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 & perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to enquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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

[www.sraassociates.com](http://www.sraassociates.com) [info@sraassociates.com](mailto:info@sraassociates.com)

5. We have not reviewed the accompanying unaudited financial results for quarter ended June 2025 & September 2024 and half year ended September 2024 and audited financial results of year ended March 2025 which have been reviewed and audited by previous auditor. These financial results have been presented to us by the management and we have relied on this.

**For Sumit Ranka & Associates**

**Chartered Accountants**

**ICAI Firm Registration No.: 147837W**

*Sumit Ranka*

**Sumit Ranka**

**Partner**



**Membership No: 139037**



**UDIN No.- 25139037BMITYB5163**





**Place: Mumbai**

**Date: 14th November 2025**

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E: cs@osivl.com Contact No: +91 62321 19251 W: www.osivl.com		
UN-AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025		
( Rs. In Lacs )		
Particulars	As at 30.09.2025	As at 31.03.2025
<b>A ASSETS</b>		
<b>1 Non-Current Assets</b>		
(a) Property, Plant and Equipment	3.94	2.11
(b) Capital work-in-progress	-	-
(c ) Other Intangible Assets	-	-
(c) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Loans	80.44	80.44
(iv) Other Financial Assets	3.24	3.00
(d) Deferred Tax Assets (net)	-	-
(e) Other Non-Current Assets	-	-
<b>Sub-total - Non-Current Assets</b>	<b>87.62</b>	<b>85.55</b>
<b>2 Current Assets</b>		
(a) Inventories	108.17	150.77
(b) Financial Assets	-	-
(i) Investment	-	-
(ii) Trade Receivables	1,768.51	56.32
(iii) Cash and Cash Equivalents	6.91	2.37
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	226.50	191.95
(vi) Others (to be specified)	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	30.73	-
<b>Sub-total - Current Assets</b>	<b>2,140.83</b>	<b>401.41</b>
<b>TOTAL - ASSETS</b>	<b>2,228.45</b>	<b>486.96</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(a) Equity Share Capital	307.50	307.50
(b) Other Equity	334.75	94.38
<b>Sub-total - Equity</b>	<b>642.25</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)	0.34	0.12
(d) Other Non-Current Liabilities	-	-
<b>Sub-total - Non Current Liabilities</b>	<b>0.34</b>	<b>0.12</b>
<b>2 Current liabilities</b>		
(a) Financial Liabilities	-	-
(i) Borrowings	-	6.40
(ii) Trade Payables	366.05	-
(a) Due to micro and small enterprises	-	-
(b) Due to Others	-	23.66
(iii) Other Financial Liabilities	1,080.34	-
(b) Other Current Liabilities	25.05	20.30
(c) Provisions	1.00	-
(d) Current Tax Liabilities (Net)	113.41	34.61
<b>Sub-total - Current Liabilities</b>	<b>1,585.86</b>	<b>84.96</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2,228.45</b>	<b>486.96</b>
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  <p>Place: Bhopal Date: 14-11-2025</p> </div> <div style="text-align: center;"> <p>For, ONESOURCE INDUSTRIES AND VENTURES LIMITED (Formerly Known as Onesource Ideas Venture Limited)</p>  <p>Shibhu Maurya Managing Director DIN: 09228868</p> </div> </div>		

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E: cs@osivl.com		Contact No: +91 62321 19251			W: www.osivl.com		
UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER /HALF YEAR ENDED 30TH SEPTEMBER, 2025							
(Rs. In Lacs except for earning per share data)							
Sr. No.	Particulars	3 months ended			6 months ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue from Operations	3,131.95	2,017.81	1,484.47	5,149.76	1,917.40	7,025.32
2	Other Income	1.54	-	6.17	1.54	12.60	12.97
3	Total Revenue (1+2)	3,133.49	2,017.81	1,490.64	5,151.30	1,930.00	7,038.29
4	Expenses						
	a. Cost of material consumed	-	-	-	-	-	-
	b. Purchase of stock-in-trade	2,861.68	1,849.08	1,411.79	4,710.76	1,833.03	6,948.53
	c. Change in inventories of finished goods, work-in- process and stock-in-trade	35.80	6.80	-	42.60	-	(150.77)
	d. Employees benefits expense	2.85	4.20	1.23	7.05	1.51	22.51
	e. Finance costs	3.67	-	-	3.67	-	0.12
	f. Depreciation and amortisation expense	0.29	0.22	0.17	0.51	0.17	0.58
	g. Other Expenses	40.90	24.29	7.82	65.19	10.62	64.21
	Total Expenses	2,945.19	1,884.59	1,421.01	4,829.78	1,845.33	6,885.17
5	Profit before Exceptional Items and Extraordinary Items and Tax (3-4)	188.30	133.22	69.63	321.52	84.67	153.12
6	Exceptional items	-	-	-	-	-	-
7	Profit Before Tax (5-6)	188.30	133.22	69.63	321.52	84.67	153.12
	Current Tax	46.28	34.64	17.29	80.92	21.20	39.95
	MAT Credit	-	-	-	-	-	-
	Deferred Tax	(0.00)	0.23	0.06	0.23	0.06	0.12
	Short/(Excess) provision for previous year	-	-	-	-	-	0.41
8	Total Tax Expenses	46.28	34.87	17.35	81.15	21.26	40.48
9	Profit for the period from Continuing Operation (7-8)	142.02	98.35	52.28	240.37	63.41	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)	142.02	98.35	52.28	240.37	63.41	112.64
15	Other comprehensive income net of taxes	-	-	-	-	-	-
16	Total comprehensive income net of taxes (14+15)	142.02	98.35	52.28	240.37	63.41	112.64
17	Details of equity share capital						
	Paid-up equity share capital	307.50	307.50	307.50	307.50	307.50	307.50
	Other Equity	-	-	-	-	-	94.38
	Face value of equity share capital	1.00	1.00	1.00	1.00	1.00	1.00
18	Earnings Per Share (EPS)						
	a) Basic	0.46	0.32	0.17	0.78	0.21	0.37
	b) Diluted	0.46	0.32	0.17	0.78	0.21	0.37
Notes:							
1	The above Un-Audited financial statement for quarter and half year ended 30th September, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2025 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 operates in a single segment and hence information pursuant to Ind AS 108 is not applicable.						
4	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: 14-11-2025		 Shibhu Maurya Managing Director DIN: 09228868					



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UN-AUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025		
(Rs. In Lakhs)		
Particulars	Half Year ended 30th September, 2025	31st March, 2025
	Un-Audited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax as per Statement of Profit and Loss	321.52	153.12
Adjusted for:		
Depreciation	0.51	0.58
Finance Cost	3.67	0.12
Interest Income	(1.54)	-
Operating Profit before working capital changes	324.16	153.81
Adjusted for:		
(Increase)/Decrease in Trade Receivables	(1,712.19)	(31.33)
Increase/(Decrease) in Trade Payables	1,056.68	17.40
(Increase)/Decrease in Inventories	42.60	(150.77)
Increase/(Decrease) in Other Current Liabilities	5.75	(11.36)
(Increase)/Decrease in Loans	(34.55)	44.62
Increase/(Decrease) in Current Tax Liabilities	-	(0.72)
Increase/(Decrease) in Current Tax Assets	-	3.22
(Increase)/Decrease in Other Current Assets	(30.97)	6.80
Cash Generated from Operations	(348.51)	31.67
Adjusted for:		
Income Tax	(2.12)	(5.76)
Net Cash from Operating activities	(350.63)	25.92
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant & Equipment	(2.34)	(2.66)
Interest Income	1.54	-
Net Cash Flow from Investing Activities	(0.80)	(2.66)
<b>C. Cash Flow from Financing activities:</b>		
Finance Cost	(3.67)	(0.12)
Proceeds / (Repayment) of Borrowings	359.65	(23.60)
Net cash from Financing Activities	355.98	(23.72)
Net Increase/(Decrease) in cash	4.55	(0.46)
Opening Balance of Cash & Cash equivalents	2.37	2.83
Closing Balance of Cash & Cash equivalents	6.91	2.37
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;">  <p>Place: Bhopal Date: 14-11-2025</p> </div> <div style="text-align: right;"> <p>For, ONESOURCE INDUSTRIES AND VENTURES LIMITED (Formerly Known as Onesource Ideas Venture Limited)</p>  <p>Shibhu Maurya Managing Director DIN: 09228868</p> </div> </div>		