



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

31st
ANNUAL REPORT
2025-2026

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

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Managing Director's Message

Dear Shareholders,

I am delighted to address you all today to discuss Onesource Industries and Ventures Limited's remarkable performance in financial year 2024-2025. Our export business demonstrated robustness on a year-by-year

Basis. We have witnessed a phenomenal year of growth, achieving more than a 800% increase in revenue and 800% in net profits compared to Financial year 2024-2025. Our Story isn't just one of market success, it's a story of people. Our dedicated workforce, with their tireless efforts, unwavering loyalty, and exceptional skills, are not just employees but the very essence of our company. They are the pulse of our company, driving us forward Every step of the way. Our success is rooted in our unwavering commitment to quality control and sustainable sourcing, Backed by our deep industry expertise

Our success can be attributed to several key factors. First, our continuous efforts in launching new strategies and innovative products have allowed us to meet the evolving needs and preferences of our customers. We have also expanded our distribution network and sales channels, enabling us to reach new markets and cater to a broader audience.

The endeavour of the Company's management is always striving towards the optimal results and strengthening the relationship with the society. With your support, I am confident of leveraging opportunities and overcoming challenges to report exciting success in the coming times.

I would like to place on record my sincere appreciation to the Board of Directors for their guidance and want to take this moment to express my deepest gratitude to all our stakeholders, shareholders, and employees. Your unwavering support, trust, and commitment have been invaluable to our journey. To our shareholders, thank you for believing in our vision and supporting our strategic decisions. To our stakeholders, thank you for your partnership and collaboration, which have been instrumental in driving our growth. And to our dedicated employees, your passion, hard work, and innovation are the foundation of our success.

As we continue to grow and evolve, I am confident that we will achieve even greater milestones in the future. Together, we will continue to build a stronger, more dynamic Onesource Industries and Ventures Limited.

Regards:
Mr. Shibhu Maurya
Managing Director

CORPORATE INFORMATION

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	
Email Id: cs@osivl.com 19251	Contact No: +91 62321

BOARD OF DIRECTORS		
Name	(DIN)	Designation
Mr. Shibhu Maurya	09228868	Managing Director
Mr. Ankit Kotwani	09184682	Non-Executive Director
Mr. Sachin Maurya	05295874	Non-Executive Director
Mr. Atul Chauhan	00465990	Independent Director
Ms. Harshaben Tolaram Bhagwani	10739148	Independent Director
Mr. Rahul Kumar Lalwani	10768522	Independent Director
Mr. Ritik Wagh	10768388	Independent Director

KEY MANAGERIAL PERSONNEL	
Name	Designation
Mr. Ronik Sharma	CFO
Ms. Neha Ravi Prajapati	Company Secretary and Compliance Officer

STAKEHOLDER'S RELATIONSHIP COMMITTEE		NOMINATION & REMUNERATION COMMITTEE	
Name	Designation	Name	Designation
Mr. Sachin Maurya	Chairperson	Mr. Rahul Kumar Lalwani	Chairperson
Ms. Ankit Kotwani	Member	Mr. Sachin Maurya	Member
Ms. Harshaben Tolaram Bhagwani	Member	Mr. Ritik wagh	Member

AUDIT COMMITTEE	
Name	Designation
Mr. Atul Chauhan	Chairperson
Mr. Shibhu Maurya	Member
Mr. Rahul Kumar Lalwani	Member

AUDITORS

STATUTORY AUDITOR	SECRETARIAL AUDITOR
<p>M/s. Sumit Ranka And Associates Chartered Accountants 4132 & 4140, Second Floor, Rustomjee Eazezone Mall, Goregaon Mall Mulund Link Road, Sunder Nagar Malad (W) Mumbai Mail ID: rankasumit@gmail.com</p>	<p>Mrs. Alpana Sethia Practicing Company Secretary 10B, Heysham Row, Kolkata-700020 Mail ID: alpanasethia@gmail.com</p>
REGISTRAR & SHARE TRANSFER AGENT	BANKERS
<p>Purva Sharegistry (India) Pvt. Ltd, No 9, Shiv Shakti Industrial Estate, Ground Floor, JR Boricha Marg. Opp Kasturba Hospital, Lower Parel, Mumbai, Maharashtra, 400011 Tel. Number: 022 - 23016761 / 23018261 Email Id: support@purvashare.com Website: www.purvashare.com</p>	<p>IDBI Bank Limited ICICI Bank Limited</p>

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NOTICE

NOTICE is hereby given that the 31st Annual General Meeting (“AGM”) of the Members of ONESOURCE INDUSTRIES AND VENTURES LIMITED (Formerly Known as Onesource Ideas Venture Limited) will be held on Tuesday, September 30, 2025 at 11:00 A.M. (IST) through Video Conferencing / Other Audio-Visual Means (“VC” / “OAVM”), to transact the following business:

ORDINARY BUSINESS:

1. ADOPTION OF FINANCIAL STATEMENTS:

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended on March 31, 2025 comprising of the Balance Sheet as at March 31, 2025, Statement of Profit & Loss and Cash Flow Statement as on that date and the Explanatory Notes annexed to, and forming part of, any of the above documents together with the Report of the Board of Directors and Auditors thereon.

To consider and, if thought fit to pass with or without modification(s), the following resolution as an **Ordinary Resolution**:

“RESOLVED THAT an Audited Financial Statements of the Company for the year ended 31st March, 2025 consisting of Balance Sheet, the Statement of Profit and Loss Account, Cash Flow Statement along with accounting policies and notes forming part of accounts of the Company for the year ended 31st March, 2025 and the reports of the Board of Directors (the Board) and Auditors thereon be approved and adopted.”

2. APPOINTMENT OF MR. SACHIN MAURYA (DIN: 05295874) AS DIRECTOR LIABLE TO RETIRE BY ROTATION:

To appoint a director in place of Mr. Sachin Maurya (DIN: 05295874) who retires by rotation and being eligible, offers him-self for re- appointment.

Therefore, members are requested to consider and if thought fit, to pass the following resolution as an **Ordinary Resolution**:

“RESOLVED THAT pursuant to provisions of Section 152(6) of the Companies Act, 2013 and other applicable provision of the Act, read with rules made thereunder, (including any statutory modification(s) or re-enactment thereof, for time being in force), Mr. Sachin Maurya (DIN: 05295874) liable to retire by rotation, being eligible offers himself for re-appointment, be and is hereby re-appointed as a director of the company.”

“RESOLVED FURTHER THAT any of the present directors of the company be and is hereby authorized to do such acts, deeds and to submit any documents to concern authority if required, in order to give effect to said resolution.”

3. TO APPOINT NEW STATUTORY AUDITORS FOR THE CONSECUTIVE PERIOD OF FIVE (5) YEARS AND FIX THEIR REMUNERATION.

To consider, and if thought fit, to pass the following resolution as an **Ordinary Resolution**:

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"RESOLVED THAT pursuant to the provisions of Sections 139, 141 and 142 and other applicable provisions of the Companies Act, 2013 (including any statutory modification(s) or re-enactment thereof for the time being in force) read with the Companies (Audit and Auditors) Rules, 2014, as amended from time to time and pursuant to the recommendation of the Audit Committee to the Board, **M/s Sumit Ranka and Associates, Chartered Accountants (Firm Registration Number: 147837W)** be and is hereby appointed as Statutory Auditors of the Company for a second term of five (5) consecutive years from the conclusion of this 31st Annual General Meeting till the conclusion of the 36th AGM of the Company commencing from Financial Year 2025–26 to Financial Year 2029–30, at such remuneration plus applicable taxes and out of pocket expenses, to alter and vary the terms and conditions of appointment, revision including upward revision in the remuneration during the tenure of appointment, as may be mutually agreed between the Board of Directors of the Company and the Statutory Auditors from time to time.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as "the Board", which term shall include any committee(s) constituted or to be constituted by the Board to exercise the powers conferred on the Board by this Resolution) be and is hereby authorized to do and perform all such acts, deeds, matters and things, as may be considered necessary, desirable or expedient to give effect to this resolution."

SPECIAL BUSINESS:

4. AMENDMENT TO ARTICLES OF ASSOCIATION OF THE COMPANY.

To Consider and if thought fit, to pass with or without modification, the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 14 and other applicable provisions, if any, of the Companies Act, 2013, read with the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), and subject to the approvals, consents, permissions and sanctions as may be required from the appropriate authorities, the Articles of Association of the Company be and are hereby amended in the following manner:

In the existing Articles of Association, after the existing Article 17, a new Article 18 be inserted as under:

"18. Power to Issue Further Securities

The Board of Directors of the Company or the Company itself, as the case may be, may, in accordance with the provisions of the Companies Act, 2013, SEBI regulations (where applicable), and these Articles, issue further shares, debentures, bonds, warrants, or any other securities (convertible or non-convertible), in such manner, on such terms and conditions, and in physical and/or dematerialised form, as the Board may determine, including by way of preferential offer, private placement, rights issue, bonus issue, qualified institutions placement, or otherwise."

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RESOLVED FURTHER THAT the Board of Directors of the Company and any Key Managerial Personnel of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things as may be deemed necessary, desirable or expedient to give effect to this resolution, including filing, signing, verifying and submitting all necessary forms (including e-forms), documents, papers and returns with the Registrar of Companies, Stock Exchange(s), SEBI or any other statutory authorities, as may be required, and to settle any question, difficulty or doubt that may arise in connection therewith.”

5. ISSUE OF FULLY CONVERTIBLE WARRANTS TO NON-PROMOTER GROUP ENTITIES ON PREFERENTIAL BASIS

To Consider and if thought fit, to pass with or without modification, the following resolution as a **Special Resolution:**

“**RESOLVED THAT** pursuant to the provisions of Sections 23(1)(b), 42, 62(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 (“the Act”), read with the applicable rules made thereunder including the Companies (Prospectus and Allotment of Securities) Rules, 2014 and the Companies (Share Capital and Debentures) Rules, 2014, and subject to the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (“SEBI ICDR Regulations”), the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 (“SAST Regulations”), the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (“PIT Regulations”), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”), the Foreign Exchange Management Act, 1999 (“FEMA”), and any other applicable laws, rules, regulations, circulars, notifications, orders or guidelines (including any amendment, re-enactment or modification thereof from time to time), the Memorandum and Articles of Association of the Company, and subject to such approvals, consents, permissions and sanctions of regulatory and statutory authorities, as may be required, and such conditions and modifications as may be prescribed while granting such approvals, the consent of the members of the Company be and is hereby accorded to offer, issue and allot, in one or more tranches, up to 6,63,14,344 (Six Crore Sixty Three Lakhs Fourteen Thousand Three Hundred and Forty Four) fully convertible warrants (“Warrants”), each Warrant convertible into or exchangeable for one (1) fully paid-up equity share of face value Re. 1/- (Rupee One only) (“Equity Share”), at an issue price of ₹6.10/- (Rupees Six Point One Zero Paise only) per Warrant (comprising a face value of Re. 1/- and premium of ₹5.10/-), aggregating up to ₹40,45,17,498/- (Rupees Forty Crore Forty Five Lakhs Seventeen Thousand Four Hundred and Ninety Eight Only) (“Total Issue Size”), on a preferential basis to the Non-Promoter Group entities listed below (“Proposed Allottees”):

Sr. No.	Name	Category	No. of Warrants
1	Jupiter Infomedia Limited	Non- Promoter	1,60,00,000
2	Daizy Wealthedge Advisors	Non- Promoter	90,00,000
3	Nevil Jayeshbhai Kamdar	Non- Promoter	7,500,000
4	Vihark Trading LLP	Non- Promoter	7,500,000
5	Shibhu Maurya	Non- Promoter	6,500,000
6	Viral Kapadia	Non- Promoter	6,000,000
7	Kapadia Bhumika V	Non- Promoter	2,500,000
8	Chandrakant V Lakhani	Non- Promoter	980,000
9	Shrey M Lakhani	Non- Promoter	980,000

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10	Manish V Lakhani	Non- Promoter	980,000
11	Shila M Lakhani	Non- Promoter	980,000
12	Nita C Lakhani	Non- Promoter	980,000
13	Vishan Das Tharani	Non- Promoter	250,000
14	Ketan A Shah	Non- Promoter	705,000
15	Jigar A Shah	Non- Promoter	705,000
16	Nisarg P Shah	Non- Promoter	705,000
17	Yash M Joshi	Non- Promoter	705,000
18	Madhukant J Joshi	Non- Promoter	705,000
19	Pinkline Financial Consultants LLP	Non- Promoter	1,639,344
20	Hitesh Kumar Loonia HUF	Non- Promoter	1,000,000

RESOLVED FURTHER THAT the 'Relevant Date', as per the provisions of Chapter V of the SEBI ICDR Regulations for the purpose of determining the floor price for the issue and allotment of Warrants to be allotted to the above mentioned allottee(s) is Friday, 29 August 2025 (*i.e.* being the date, which is 30 days prior to proposed date of shareholders' meeting *i.e.* Tuesday, 30 September 2025, calculated in a manner as specified in SEBI ICDR Regulations).

RESOLVED FURTHER THAT the Preferential Issue of Warrants and allotment of equity shares on the exercise of the Warrants, shall be subject to the following terms and conditions, apart from others as detailed in the explanatory statement to this Notice and as prescribed under applicable laws:

- a. the Warrant holder shall, subject to the SEBI ICDR Regulations and other applicable rules and regulations, be entitled to apply for and be allotted 1 (one) equity share against each Warrant;
- b. the minimum amount of Rs. 1.53 per Warrant, which is equivalent to 25% (twenty five percent) of the Warrants Issue Price shall be paid at the time of subscription and allotment of each Warrant. The Warrant holder will be required to make further payments of Rs. 4.57 per Warrant, which is equivalent to 75% (seventy five percent) of the Warrants Issue Price at the time of exercise of the right attached to the Warrant(s), to convert the Warrant(s) and subscribe to equity share(s) of the Company ('Warrant Exercise Amount');
- c. the consideration for allotment of Warrants shall be paid to the Company by the Proposed Allottee from its bank account(s);
- d. the Warrants shall be allotted in dematerialized form within a period of 15 (fifteen) days from the date of passing of the special resolution by the shareholders of the Company for their issuance, provided that where the allotment of Warrants is subject to receipt of any approval or permission from any regulatory authority, the allotment shall be completed within a period of 15 (fifteen) days from the date of receipt of last of such approval, or permission;
- e. the equity shares to be allotted on the exercise of the Warrants shall be in dematerialized form and shall be subject to the provisions of the Memorandum of Association and Articles of Association of the Company and shall rank pari-passu with the existing equity shares of the Company in all respects including the payment of dividend and voting rights;
- f. the equity shares allotted upon conversion of the Warrants shall be listed on the Stock Exchange(s) where the existing equity shares of the Company are listed, subject to the receipt of necessary permissions or approvals as the case may be;
- g. in terms of Regulation 166 of the SEBI ICDR Regulations, the price of Warrants determined

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above and the number of Equity Shares to be allotted on exercise of the Warrants shall be subject to appropriate adjustments, if applicable. If the amount payable on account of the re-computation of price is not paid within the time stipulated in the SEBI ICDR Regulations, the Warrants shall continue to be locked-in till the time such amount is paid by the Warrant Holder;

- h. apart from the said right of adjustment mentioned above, the Warrants do not give any rights/entitlements to the Warrant holder as a shareholder of the Company;
- i. the Warrants so allotted to the Proposed Allottees shall not be sold, transferred, hypothecated, or encumbered in any manner during the period of lock-in provided under SEBI ICDR Regulations except to the extent and in the manner permitted there under.
- j. the Warrants shall not carry any voting rights until they are converted into equity shares and the Warrants by itself, until exercised and converted into equity shares, shall not give the Warrant holders any rights with respect to that of an equity shareholder of the Company. However, Warrant holders shall be entitled to any corporate action such as bonus shares, right issue, split or consolidation of shares etc. announced by the Company;
- k. the right attached to the Warrants may be exercised by the Warrant holder, in one or more tranches, at any time on or before the expiry of 18 (eighteen) months from the date of allotment of the Warrants by issuing a written notice ('Conversion Notice') to the Company specifying the number of Warrants proposed to be converted and the date designated as the specified conversion date ('Conversion Date'). The Company shall accordingly, without any further approval from the Members, allot the corresponding number of equity shares in dematerialized form on the Conversion Date mentioned in the Conversion Notice, subject to receipt of the relevant Warrant Exercise Amount by the Warrant holder to the designated bank account of the Company;
- l. the tenure of the Warrants shall not exceed 18 (eighteen) months from the date of allotment of the Warrants. If the entitlement against the Warrants to apply for the equity shares of the Company is not exercised by the Warrant holder within the aforesaid period of 18 (eighteen) months, such un-exercised Warrants shall lapse and the entitlement of the Warrant holder to apply for equity shares of the Company along with the rights attached thereto shall expire and any amount paid by the Warrant holder on such Warrants shall stand forfeited by the Company;
- m. the Warrants allotted in terms of this resolution and the resultant equity shares arising on exercise of rights attached to such Warrants shall be subject to lock-in as specified in the provisions of Chapter V of the SEBI ICDR Regulations;
- n. the pre-preferential allotment shareholding of the Proposed Allottees, if any, in the Company shall be subject to lock-in as specified in the provisions of Chapter V of the SEBI ICDR Regulations.

RESOLVED FURTHER THAT pursuant to the provisions of the Act, the name of the Proposed Allottees be recorded for the issuance of invitation to subscribe to the Warrants and a private placement offer letter in Form No. PAS-4 together with an application form be issued to the Proposed Allottees inviting them to subscribe to the Warrants.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to determine, vary, modify, alter any of the terms and conditions of the issue including reduction of the size of the issue, as it may deem expedient.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of Directors of the Company, be and are hereby authorized on behalf of the Company to do all such other acts, deeds, matters and things as the Board may, in its absolute discretion, deem necessary or desirable for such purpose, without being required to seek any further consent or approval

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of the members of the Company, including but not limited to the following:

- a) to issue and allot the Warrants and such number of equity shares may be required to be issued and allotted upon exercise/ conversion/ exchange of the Warrants, without requiring any further approval of the Members;
- b) to negotiate, finalize and execute all necessary agreements/ documents/ form filings/ applications to effect the above resolution, including to make applications to Applicable Regulatory Authorities, like applications to the Stock Exchange for obtaining in-principle approval for the Warrants to be allotted pursuant to the Preferential Issue, applications to the government authorities, as may be necessary, and for obtaining listing approval and trading approval for the equity shares to be allotted upon conversion of the Warrants;
- c) to vary, modify or alter any of the relevant terms and conditions, attached to the Warrants to be allotted to the Proposed Allottees, and to effect any modifications, changes, variations, alterations, additions and/or deletions to the Preferential Issue, as may be required by any regulatory or other authorities involved in or concerned with the issue and allotment of the Warrants;
- d) to resolve and settle any matter, question, difficulty or doubt that may arise in regard to the issuance and allotment of Warrants and the equity shares to be allotted pursuant to the conversion of the Warrants, without requiring any further approval of the Members, and to authorize all such persons as may be deemed necessary, in connection therewith and incidental thereto as the Board in its absolute discretion shall deem fit;
- e) to issue clarifications on the offer, issue and allotment of the equity shares to be allotted pursuant to the conversion of the Warrants and listing of the equity shares to be allotted pursuant to the conversion of the Warrants on the Stock Exchanges, without limitation, as per the terms and conditions of the SEBI ICDR Regulations, the SEBI Listing Regulations, and other applicable guidelines, rules and regulations;
- f) to execute the necessary documents and enter into contracts, arrangements, agreements, documents (including appointment of agencies, intermediaries, and advisors for the Preferential Issue of the Warrants and the equity shares to be allotted pursuant to the conversion of Warrants on a preferential and private placement basis);
- g) to undertake all such actions and compliances as may be necessary, desirable or expedient for the purpose of giving effect to this resolution in accordance with applicable law including the SEBI ICDR Regulations and the SEBI Listing Regulations and to take all other steps which may be incidental, consequential, relevant or ancillary in this connection and to effect any modification to the foregoing, and the decision of the Board shall be final and conclusive.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of its powers conferred upon it by this resolution, as it may deem fit in its absolute discretion, to any Director(s), Committee(s), Executive(s), Officer(s), or any other person(s) to give effect to this resolution, including execution of any documents on behalf of the Company and to represent the Company before any governmental or regulatory authorities and to appoint any professional advisors, bankers, consultants, advocates and advisors to give effect to this resolution and further to take all other steps which may be incidental, consequential, relevant or ancillary in this regard.

RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter(s) referred to or contemplated in the foregoing resolution be and are hereby approved, ratified and confirmed in all respects.”

6. APPOINTMENT OF MR. SHIBHU MAURYA (DIN: 09228868) AS A DIRECTOR OF THE

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COMPANY.

To Consider and if thought fit, to pass with or without modification, the following resolution as a **Ordinary Resolution:**

“RESOLVED THAT pursuant to the provisions of Section 152 and all other applicable provisions of the Companies Act, 2013 (“the Act”) and the Rules framed thereunder [including any statutory modification(s) or amendment(s) thereto or re-enactment(s) thereof for the time being in force], Mr. Shibhu Maurya (DIN: 09228868), who was appointed by the Board of Directors as an Additional Director of the Company with effect from 23rd July 2025 under Section 161 of the Act and the Articles of Association of the Company and who holds office up to the date of this 31st Annual General Meeting in terms of Section 161 of the Act and in respect of whom the Company has received a Notice in writing from a Member under Section 160 of the Act, proposing his candidature for the office of Director of the Company, being so eligible, be and is hereby appointed as a Director of the Company, not liable to retire by rotation.”

7. APPOINTMENT OF MR. SHIBHU MAURYA (DIN: 09228868) AS THE EXECUTIVE DIRECTOR OF THE COMPANY DESIGNATED AS “MANAGING DIRECTOR AND CHAIRMAN” WITH EFFECT FROM 23RD JULY 2025 TO 22ND JULY 2030.

To consider and if thought fit, to pass, the following resolution as a Special Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203 and other applicable provisions, if any, of the Companies Act, 2013 (“the Act”) read with Schedule V of the Act, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [including any statutory modification(s) or re-enactment(s) thereof for the time being in force] and the Articles of Association of the Company, the Company's Policy on Appointment and Remuneration of Directors and Senior Management and Succession Planning, and basis the recommendation of the Nomination and Remuneration Committee (“NRC”) and such other approvals, permissions and sanctions, as may be required and subject to such conditions and modifications, as may be prescribed or imposed by any of the authorities while granting such approvals, permissions and sanctions, approval of the Members of the Company be and is hereby accorded for appointment of Mr. Shibhu Maurya (DIN: 09228868) as the Managing Director (MD) of the Company for a period of 5 (five) Years with effect from 23rd July, 2025.

RESOLVED FURTHER THAT the Board of Directors of the Company or any Committee thereof as authorised in this regard be and is hereby authorised to alter, amend, ratify and vary the terms and conditions of the remuneration structure as may be agreed as deem fit within the overall remuneration.”

RESOLVED FURTHER THAT, Pursuant to provision of Companies Act, 2013 and Article no. 98(2) of Article of Association of the Company, Mr. Shibhu Maurya being Managing Director of the Company, be and is hereby appointed as Chairman of the Board and Company with effect from 04th September, 2025, unless decided otherwise at any subsequent meetings and he shall preside as chairman at all the General Meetings of members of the Company unless elected otherwise.

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RESOLVED FURTHER THAT the Board of Directors or Company Secretary of the Company be (including any Committee thereof) and is hereby authorized to do all such acts, deeds and things, to enter into such agreement(s), deed(s) of amendment(s) or any such document(s), as the Board may, in its absolute discretion, consider necessary, expedient or desirable including power to sub-delegate, in order to give effect to this resolution or as otherwise considered by the Board to be in the best interest of the Company, as it may deem fit.”

8. RE-DESIGNATION OF MR. SACHIN MAURYA (DIN: 05295874) FROM NONEXECUTIVE AND INDEPENDENT DIRECTOR TO NON-EXECUTIVE AND NON-INDEPENDENT DIRECTOR OF THE COMPANY.

To consider and if thought fit, to pass, the following resolution as an **Ordinary Resolution:**

RESOLVED THAT pursuant to the recommendations of the Nomination and Remuneration Committee (NRC) and the Board of Directors (the “Board”) of the Company, and in accordance with Section 196, 197 and other applicable provisions, if any read with Schedule V of the Companies Act, 2013 (including any statutory modification(s), or re-enactment(s) thereof for the time being in force), Regulations 17(1A), 17(6) and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations) as amended and pursuant to the recommendations of Nomination and Remuneration Committee and approval of board, approval of members be is hereby accorded for re-designation of Dr. Sachin Maurya, the Non-Executive Independent Director to be redesignated as a Non-Executive Non-Independent Director w.e.f 7th October, 2024 whose terms of office shall be liable to retirement by rotation as per section 152(6) of the Companies Act, 2013.

RESOLVED THAT pursuant to Sections 197, 198 and other applicable provisions of the Companies Act, 2013 (“the Act”), the underlying rules (including any statutory modification(s) or reenactment(s) thereof for the time being in force), framework for remuneration to non-executive directors and subject to such approvals as may be required, availability of net profits at the end of each financial year and also the total remuneration payable during any financial year to Directors who are neither Managing Directors nor Whole-time Directors not exceeding in the aggregate 1% (one percent) of the net profits of the Company computed in the manner stipulated in Section 198 of the Act, consent of the Members be and is hereby accorded to pay compensation in the form of profit related commission to Dr. Sachin Maurya (DIN: 05295874) to be designated as Non-Executive, Non Independent of the Company, with effect from October 7, 2024.

RESOLVED FURTHER THAT approval be and is hereby accorded for payment sitting fees upto INR 1,00,000 per Board meeting and INR 50,000 per Committee meeting, and reimbursement of expenses for attending the meetings of the Board of Directors and/or other meetings being paid as applicable to Non-Executive Independent Directors.

FURTHER RESOLVED THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things including deciding on the manner of payment of commission and settle all questions or difficulties that may arise with regard to the aforesaid resolution as it may deem fit and to execute any agreements, documents, instructions, etc. as may be necessary or desirable in connection with or incidental to give effect to the aforesaid resolution.

9. TO APPOINT MS. ALPANA SETHIA AS THE SECRETARIAL AUDITOR OF THE COMPANY AND FIX THEIR REMUNERATION.

To consider and if thought fit, to pass, the following resolution as an **Ordinary Resolution:**

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“RESOLVED THAT pursuant to the provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (SEBI (LODR) Regulations, 2015) read with Circulars issued thereunder from time to time and other applicable provisions as amended time to time (including any Statutory modification(s) or re-enactment thereof for the time being in force), and pursuant to the recommendation of the Audit Committee and the Board of Directors, Ms. Alpana Sethia, (Certificate of Practice No. 5098 and Peer Review Certificate No.: 2650/2022), be and are hereby appointed as Secretarial Auditor of the Company for a term of five consecutive years commencing from financial year 2025-2026 till financial year 2029-2030 to undertake secretarial audit as required under the Act and SEBI Listing Regulations and issue the necessary secretarial audit report for the aforesaid period on such remuneration, as may be approved by the Board of Directors of the Company.

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to avail or obtain from the Secretarial Auditor, such other services or certificates, reports, which the Secretarial Auditors may be eligible to provide or issue under the applicable laws at a remuneration to be determined by the Board.

RESOLVED FURTHER THAT the Board, be and is hereby authorized to delegate all or any of the powers herein conferred to the Committee of the Board or to any Director(s) or Officer(s) / Authorized Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution.

RESOLVED FURTHER THAT any of the Directors and/or the Key Managerial Personnel of the Company, be and are hereby severally authorized to do all such acts, deeds, matters and things as may be deemed proper, necessary, or expedient, including filing the requisite forms with the Ministry of Corporate Affairs or submission of documents with any other authority, for the purpose of giving effect to this Resolution and for matters connected therewith or incidental thereto and to settle all questions, difficulties or doubts that may arise in this regard at any stage without requiring the Board to secure any further consent or approval of the Members of the Company to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.”

10. APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) WITH GREATER INDIA EXPORTS PRIVATE LIMITED UNDER SECTION 188 OF THE COMPANIES ACT, 2013 AND REGULATION 23 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), 2015 AND IND AS 24:

To consider, and, if thought fit, approve the material related party transaction(s) proposed to be entered into by the Company and to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 188 of the Companies Act, 2013 (“the Act”) read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable provisions of the Act, if any, (including any statutory modification(s) or re-enactment thereof for the time being in force) and Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) and subject to such other approvals, consents, permissions and sanctions of any authority as may be necessary, approval of the members be and is hereby accorded to the Board of Directors of the Company (“the Board” which expression shall include any Committee thereof including the Audit

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Committee; for the time being exercising the powers conferred on the Board by this resolution) to enter in to transaction(s), contract(s), arrangement(s), which are material in nature (as per the definition of material related party transactions in the Listing Regulations) including for purchase or supply of any goods or materials, selling or otherwise disposing of, or buying, property of any kind, leasing of property of any kind, availing or rendering of any services, appointment of any agent for purchase or sale of goods, materials, services or property and to provide business advances with an identified related party, Greater India Exports Private Limited for an amount not exceeding Rs. 1,00,00,000/- (Rupees One Crore only) in one or more tranches during the financial year 2025-26, provided however that transaction(s), contract(s), arrangement(s) so carried out shall all times be on arm's length basis and in the ordinary course of business.

RESOLVED FURTHER THAT the Board of Directors be and are hereby authorized to decide upon the terms and conditions for each tranche of the transaction, contract and arrangement.

RESOLVED FURTHER THAT the Board of Directors or the Company secretary or the Chief Financial Officer, be and are hereby authorised to do all acts and take such steps as may be considered necessary or expedient to give effect to the aforesaid resolution.”

11. APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) WITH SADBHAV MINERALS PRIVATE LIMITED UNDER SECTION 188 OF THE COMPANIES ACT, 2013 AND REGULATION 23 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), 2015 AND IND AS 24:

To consider, and, if thought fit, approve the material related party transaction(s) proposed to be entered into by the Company and to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 188 of the Companies Act, 2013 (“the Act”) read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable provisions of the Act, if any, (including any statutory modification(s) or re-enactment thereof for the time being in force) and Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) and subject to such other approvals, consents, permissions and sanctions of any authority as may be necessary, approval of the members be and is hereby accorded to the Board of Directors of the Company (“the Board” which expression shall include any Committee thereof including the Audit Committee; for the time being exercising the powers conferred on the Board by this resolution) to enter in to transaction(s), contract(s), arrangement(s), which are material in nature (as per the definition of material related party transactions in the Listing Regulations) including for purchase or supply of any goods or materials, selling or otherwise disposing of, or buying, property of any kind, leasing of property of any kind, availing or rendering of any services, appointment of any agent for purchase or sale of goods, materials, services or property and to provide business advances with an identified related party, SADBHAV MINERALS PRIVATE LIMITED for an amount not exceeding Rs. 1,00,00,000/- (Rupees One Crore only) in one or more tranches during the financial year 2025-26, provided however that transaction(s), contract(s), arrangement(s) so carried out shall all times be on arm's length basis and in the ordinary course of business.

RESOLVED FURTHER THAT the Board of Directors be and are hereby authorized to decide upon the terms and conditions for each tranche of the transaction, contract and arrangement.

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RESOLVED FURTHER THAT the Board of Directors or the Company secretary or the Chief Financial Officer, be and are hereby authorised to do all acts and take such steps as may be considered necessary or expedient to give effect to the aforesaid resolution.”

12. TO CONSIDER AND APPROVE THE PAYMENT OF REMUNERATION TO NON-EXECUTIVE DIRECTORS INCLUDING INDEPENDENT DIRECTORS.

To consider and if thought fit, to pass the following resolution as a **Special Resolution**:

“**RESOLVED THAT** pursuant to the provisions of Section 149, 197, 198 and other applicable provisions of the Companies Act, 2013, read with the Rules made thereunder, Regulation 17(6) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof for the time being in force), subject to such other approvals as may be required and on the basis of the recommendation of the Nomination and Remuneration Committee (NRC) and the Board of Directors of the Company, approval of the Members, be and is hereby, accorded for payment of remuneration by way of Commission or otherwise to the Non-Executive Directors including the Independent Directors of the Company, appointed from time to time for a period of 5 (five) years, commencing from April 01, 2025 up to March 31, 2030, of a sum not exceeding 2% (Two percent) of the Net profits of the Company, computed in accordance with Section 198 of the Companies Act, 2013, subject to the total managerial remuneration payable to all Directors of the Company in any financial year not exceeding the overall limits prescribed from time to time under Section 197 and other applicable provisions of the Companies Act, 2013, or any statutory amendments thereof and the said remuneration be paid in such amount, proportion and manner as may be decided by the Board of Directors of the Company (herein after referred as ‘Board’ which term shall include any duly authorized committee thereof) from time to time.

RESOLVED FURTHER THAT the above remuneration shall be in addition to the sitting fees and reimbursement of expenses for attending the meeting(s) the Board and other meetings being paid to the Non-Executive Directors.

RESOLVED FURTHER THAT the Board of Directors, be and is hereby, authorized to do all such acts, deeds and things and execute all such documents, instruments and writings as may be required and to delegate all or any of its powers herein conferred to any Committee of Directors or Director(s) to give effect to the aforesaid resolutions.”

By Order of the Board

For, ONESOURCE INDUSTRIES AND VENTURES LIMITED
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Sd/-
CS NEHA RAVI PRAJAPATI
Company Secretary and Compliance Officer
M. No: A67093

Date: September 04, 2025
Place: Bhopal

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Notes:

1. Pursuant to General Circular No. 09/2024 dated September 19, 2024 read with General Circular No. 09/2023 dated September 25, 2023 read with General Circular No.10/2022 dated December 28, 2022 read with General Circular No. 02/2022 dated May 05, 2022 read with General Circular No. 19/2021 dated December 08, 2021 read with General Circular No. 21/2021 dated December 14, 2021 read with General Circular No. 02/2021 dated January 13, 2021 read with General Circular No. 20/2020 dated May 05, 2020, General Circular No.14/2020 dated April 08, 2020 read with General Circular No.17/2020 dated April 13, 2020 issued by the Ministry of Corporate Affairs (hereinafter collectively referred to as the “MCA Circulars”) and the Securities and Exchange Board of India (“SEBI”) vide Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024 read with Circular No. SEBI/HO/CFD/CFDPoD-2/P/CIR/2023/167 dated October 07, 2023 read with SEBI/HO/CFD/PoD2/P/ CIR/2023/4 dated January 05, 2023 read with Circular No. SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022 read with SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021 and Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020 (hereinafter collectively referred to as the “SEBI Circulars”) have permitted the companies to hold their general meetings through video conferencing / any other audio visual means (“VC/OAVM facility”) without the physical presence of the members at a common venue. Hence, in compliance with the MCA Circulars and SEBI Circulars, the AGM of the Company is being held through VC facility.
2. The proceedings of the AGM will be deemed to be conducted at the Registered Office of the Company situated at 35 Block C Mansarovar Complex, 7 No Stop M P nagar MPSRTC Depo 7, M.P. Vidhan Sabha, Bhopal, Huzur, Madhya Pradesh, India, 462004.
3. **ELECTRONIC DISPATCH OF NOTICE AND ANNUAL REPORT:**
In compliance with the MCA Circulars and SEBI Circulars, Notice of the AGM along with the Annual Report for FY 2024-25 is being sent only through electronic mode to those Members whose email addresses are registered with the RTA/Company/Depositories. Members may note that the Notice and Annual Report for FY 2024-25 are also available on the Company's website (www.osivl.com) under ‘Investors’ section, website of the Stock Exchanges i.e., the BSE Limited (www.bseindia.com) and on the website of Purva Sharegistry (India) Pvt. Ltd. (<https://purvashare.com>). In case any member is desirous of obtaining hard copy of the Annual Report for the financial year 2024-25 and Notice of the 31st AGM of the Company, he/she may send request to the Company's email address at cs@osivl.com mentioning Folio No./ DP ID, Client ID and the No. of shares held.
4. The Notice is being sent to all the members, whose names appeared in the Register of Members / records of depositories as beneficial owners, as on Friday, August 29, 2025.
5. Books of the Company will remain closed from 24-09-2025 to 30-09-2025 (both days inclusive) for the purpose of Annual General Meeting (AGM) of the Company to be held on 30-09-2025.
6. Pursuant to the provisions of the act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a member of the company. Since this AGM is being held pursuant to the MCA circulars and the SEBI circulars through VC/OAVM, the requirement of physical attendance of members has been dispensed with. Accordingly, in terms of the MCA circulars and the SEBI circulars, the facility

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for appointment of proxies by the members will not be available for this AGM and hence the proxy form, attendance slip and route map of AGM are not annexed to this notice.

7. The Explanatory Statement, pursuant to Section 102 of the Companies Act, 2013, as amended (“Act”) with respect to Item Nos. 4 to 8 forms part of this Notice. The relevant details, pursuant to Regulations 36(3) and 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) and Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India, in respect of Directors seeking appointment/re-appointment at this AGM forms part of the Explanatory Statement. Requisite declarations have been received from the Directors seeking appointment/reappointment.
8. Only registered members of the Company may attend and vote at the AGM through VC/OAVM facility. In case of joint holders, the member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Act.
9. The Members can join the AGM in the VC/OAVM mode at least 15 minutes before and till 15 minutes after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1,000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders’ Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
10. Speaker Registration: Members who would like to express their views or ask questions during the AGM may register themselves as a speaker by sending their request from their registered email address mentioning their name, DP ID and Client ID/ folio number, PAN, mobile number at cs@osivl.com up to Saturday, September 27, 2025. Those Members who have registered themselves shall be given an opportunity of speaking live in AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM and avoid repetition of questions.
11. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, will be available electronically for inspection by the members during the AGM. All documents referred to in the Notice will also be available for electronic inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to cs@osivl.com
12. Institutional Investors, who are members of the Company, are encouraged to attend and vote at the 31st AGM through VC/OAVM facility. Corporate members intending to appoint their authorized representatives pursuant to Sections 112 and 113 of the Act, as the case maybe, to attend the AGM through VC/ OAVM or to vote through remote e-Voting are requested to send a certified copy of the Board Resolution to the Scrutinizer by email at alpanasethia@gmail.com with a copy marked to support@purvashare.com and the Company at cs@osivl.com

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13. Members desiring any information with regard to Annual Accounts/ Annual Report are requested to submit their queries addressed to the Company Secretary at cs@osivl.com at least 10 (ten) days in advance of the AGM so that the information called for can be made available to the concerned shareholder(s).
14. Members are requested to direct notifications about change of name/address, email address, telephone/mobile numbers, Permanent Account Number (PAN), Nomination, power of attorney, bank account details or any other information to their respective depository participant(s) (DP) in case the shares are held in electronic mode or in the Physical form to Purva Shareregistry (India) Pvt. Ltd., Registrar and Share Transfer Agent of the Company ("PURVA") at Ms. Deepali Dhuri, Compliance Officer, Purva Shareregistry (India) Private Limited, Unit No. 9, Shiv Shakti Industrial Estate, J. R. Boricha Marg, Lower Parel (East), Mumbai - 400011 or send an email to evoting@purvashare.com or contact at 022- 022-49614132 and 022-35220056.
15. SEBI has mandated submission of PAN by every participant in the securities market. Members holding shares in electronic form are, therefore, requested to submit their pan details to their depository participants. Members holding shares in physical form are requested to submit their PAN details to the company's RTA. Members holding shares in physical form, in their own interest, are requested to dematerialize the shares to avail the benefits of electronic holding/trading.
16. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc. • For shares held in electronic form: to their Depository Participants ("DPs"); • For shares held in physical form: to the Company/RTA in prescribed Form ISR-1 and other forms pursuant to SEBI Master Circular No. SEBI/HO/MIRSD/SECFATF/P/ CIR/2023/169 dated October 12, 2023. To mitigate unintended challenges on account of freezing of folios, SEBI vide its Circular No. SEBI/HO/MIRSD/POD-1/P/ CIR/2023/181 dated November 17, 2023, has done away with the provision regarding freezing of folios not having PAN, KYC, and Nomination details.
- 17. TRANSFER OF SHARES PERMITTED IN DEMAT FORM ONLY:**
As per Regulation 40 of the SEBI Listing Regulations, as amended, transfer of securities would be carried out in dematerialized form only with effect from April 1, 2019. However, members can continue to hold shares in physical form. In view of the same and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Further, SEBI vide its notification dated January 24, 2022 has mandated that all requests for transfer of securities including transmission and transposition requests shall be processed only in dematerialized form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialization, members are advised to dematerialize the shares held by them in physical form. Members can contact the Company or Company's Registrar and Share Transfer Agent, Purva Shareregistry (India) Private Limited, Unit No. 9, Shiv Shakti Industrial Estate, J. R. Boricha Marg, Lower Parel (East), Mumbai - 400011 or send an email to evoting@purvashare.com or contact at 022- 022-49614132 and 022-35220056 for assistance in this regard.
18. Members may note that SEBI has vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated the

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listed companies to issue securities in dematerialized form only while processing service requests viz. Issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/ exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/ folios; transmission and transposition. Accordingly, members are requested to make service requests by submitting a duly filled and signed Form ISR – 4, the format of which is available on the Company’s website at www.refex.co.in and on the website of the Company’s Registrar and Transfer Agents Purva Sharegistry (India) Private Limited at www.purvashare.com. It may be noted that any service request can be processed only after the folio is KYC compliant.

19. **NOMINATION:** As per the provisions of Section 72 of the Act, the facility for making Nomination is available for the members in respect of the shares held by them. Members who have not yet registered their Nomination are requested to register the same by submitting Form No. SH-13. If a member desires to opt out or cancel the earlier Nomination and record a fresh Nomination, he/ she may submit the same in Form ISR-3 or SH-14 as the case may be. The said forms can be downloaded from the Company’s website. Members are requested to submit the said details to their DP in case the shares are held by them in electronic form and to Purva Sharegistry (India) Pvt. Ltd. at support@purvashare.com, in case the shares are held in physical form.
20. To prevent fraudulent transactions, members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified from time to time.
21. Non-Resident Indian members are requested to inform the Company’s RTA immediately of: i. Change in their residential status on return to India for permanent settlement. ii. Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.
22. Members holding shares in dematerialized mode are requested to intimate all changes pertaining to their bank details/ NECS/ mandates, nominations, power of attorney, change of postal address/ name, Permanent Account Number (‘PAN’) details, email address, telephone/mobile numbers, etc. to their Depository Participant, only and not to the Company/ the Company’s RTA. Changes intimated to the Depository Participant will then be automatically reflected in the Company’s records which will help the Company and its RTA provide efficient and better service to the members. In case of members holding shares in physical form, such information is required to be provided to the Company’s RTA in physical mode, or in electronic mode at support@purvashare.com.
23. Members holding shares in physical form, in identical order of names, in more than one folio are requested to send to the Company or PURVA, the details of such folios together with the share certificates along with the requisite KYC documents for consolidating their holdings in one folio. Requests for consolidation of share certificates shall be processed in dematerialized form.

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Purva e-Voting System – For Remote e-voting and e-voting during AGM

1. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020. The forthcoming AGM will thus be held through video conferencing (VC) or other audio-visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM/EGM through VC/OAVM.
2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Purva Shareregistry (India) Private Limited (Purva) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by Purva.
3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.
6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.osivl.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com. The AGM Notice is also disseminated on the website of PURVA (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. <https://evoting.purvashare.com/>.
7. The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.
8. In continuation of this Ministry's General Circular No. 20/2020, dated 05th May, 2020 and after due examination, it has been decided to allow companies whose AGMs were due to be held in

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the year 2020, or become due in the year 2021, to conduct their AGMs on or before 31.12.2021, in accordance with the requirements provided in paragraphs 3 and 4 of the General Circular No. 20/2020 as per MCA circular no. 02/2021 dated January,13,2021.

THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING AND E-VOTING DURING AGM AND JOINING MEETING THROUGH VC/OAVM ARE AS UNDER:

1. The voting period begins on 27th September, 2025 at 09.00 AM (IST) and ends on 29th September, 2025 at 05.00 PM (IST) During this period shareholder's of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date 23rd September, 2025 may cast their vote electronically. The e-voting module shall be disabled by Purva for voting thereafter.
2. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
3. Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

4. In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.





Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode** is given below:

Type of shareholders	Login Method

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<p>Individual Shareholders holding securities in Demat mode with CDSL</p>	<ol style="list-style-type: none"> 1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME/PURVA, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
<p>Individual Shareholders holding securities in demat mode with NSDL</p>	<ol style="list-style-type: none"> 1. If you are already registered for NSDL IDEAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDEAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. If the user is not registered for IDEAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDEAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal

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	<p>Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p> <p>4. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience</p> <div style="text-align: center;"> <p>NSDL Mobile App is available on</p>   </div> <div style="display: flex; justify-content: space-around; margin-top: 10px;">   </div> <p>5. For OTP based login you can click on https://eservices.nSDL.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>
<p>Individual Shareholders (holding securities in demat mode) login through their Depository Participants</p>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

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Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022- 23058738 and 22-23058542-43.
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

5. Login method for e-Voting and joining virtual meeting for **shareholders other than individual shareholders holding in Demat form & physical shareholders.**

- 1) The shareholders should log on to the e-voting website <https://evoting.purvashare.com>.
- 2) Click on “Shareholder/Member” module.
- 3) Now enter your User ID
- 4) For CDSL: 16 digits beneficiary ID,
a. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
b. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 5) If you are holding shares in demat form and had logged on to www.evotingindia.com or www.evoting.nsdl.com and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:

For Shareholders holding shares in Demat Form other than individual and Physical Form	
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) ● Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. ● If both the details are not recorded with the depository or

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	company, please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).
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6. After entering these details appropriately, click on “SUBMIT” tab.
7. Shareholders holding shares in physical form will then directly reach the Company selection screen.
8. For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
9. Click on the EVENT NO. for the relevant < ONESOURCE INDUSTRIES AND VENTURES LIMITED > on which you choose to vote.
10. On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO/ABSTAIN” for voting. Select the option YES or NO or ABSTAIN as desired. The option YES implies that you assent to the Resolution, option NO implies that you dissent to the Resolution and option ABSTAIN implies that you are not voting either for or against the Resolution.
11. Click on the “NOTICE FILE LINK” if you wish to view the Notice.
12. After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
13. Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
14. Facility for Non – Individual Shareholders and Custodians – Remote Voting
 - Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to <https://evoting.purvashare.com> and register themselves in the “Custodians / Mutual Fund” module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to evoting@purvashare.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
 - Alternatively, Non-Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; alpanasethia@gmail.com and cs@osivl.com, if they have voted from individual tab & not uploaded same in the Purva e-voting system for the scrutinizer to verify the same.

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INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is the same as the instructions mentioned above for Remote e-voting.
2. The link for VC/OAVM to attend the meeting will be available where the EVENT NO. of Company will be displayed after successful login as per the instructions mentioned above for Remote e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 10 (ten) days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs@osivl.com. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 10 (ten) days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs@osivl.com. These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.

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2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the Purva e-Voting System, you can write an email to evoting@purvashare.com or contact at 022-49614132 and 022-49700138.

All grievances connected with the facility for voting by electronic means may be addressed to Ms. Deepali Dhuri, Compliance Officer, Purva Sharegistry (India) Private Limited, Unit No. 9, Shiv Shakti Industrial Estate, J. R. Boricha Marg, Lower Parel (East), Mumbai - 400011 or send an email to evoting@purvashare.com or contact at 022- 022-49614132 and 022-35220056.

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EXPLANATORY STATEMENT PURSUANT TO PROVISIONS OF SECTION 102 OF THE COMPANIES ACT, 2013 READ WITH REGULATION 17 OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SECRETARIAL STANDARD 2 ON GENERAL MEETING (INCLUDING ANY STATUTORY MODIFICATION(S) OR REENACTMENT THEREOF, FOR THE TIME BEING IN FORCE):

ITEM NO. 4:

The Board of Directors, at its meeting held on 04th September 2025, approved the proposal to amend the Articles of Association of the Company to enable the Board to issue further securities, including shares, debentures, bonds, warrants, or any other securities (convertible or non-convertible), in such manner and on such terms and conditions as it may deem fit, in accordance with the applicable provisions of the Companies Act, 2013, SEBI regulations and the Articles of Association of the Company.

For this purpose, it is proposed to insert a new Article 18 after the existing Article 17 of the Articles of Association of the Company.

In terms of Section 14 of the Companies Act, 2013, the Articles of Association of a company may be altered by way of a Special Resolution of the members. Accordingly, approval of the shareholders is being sought for the proposed amendment.

The Board recommends the resolution set out at Item No. 4 of the accompanying Notice for the approval of the members of the Company as a Special Resolution.

None of the Directors, Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested, financially or otherwise, in the resolution, except to the extent of their shareholding, if any, in the Company.

ITEM NO. 5:

The Board of Directors of the Company ('Board') at their meeting held on September 04, 2025, have proposed to raise funds aggregating up to Rs. 40,45,17,498/- (Rupees Forty Crore Forty-Five Lakhs Seventeen Thousand Four Hundred and Ninety-Eight Only) by way of issuance of up to 6,63,14,344 (Six Crore Sixty Three Lakhs Fourteen Thousand Three Hundred and Forty Four) Warrants, each convertible into, or exchangeable for, 1 (one) fully paid-up equity share of the Company of face value of Re. 1/- each ('Warrants') at a price of Rs. 6.10/- (Rupees Six Point One Zero Paise only) each payable in cash ('Warrants Issue Price'), which may be exercised in one or more tranches during the period commencing from the date of allotment of the Warrants until expiry of 18 (eighteen) months, to the identified persons (referred to as the 'Proposed Allottees'), on a preferential basis through private placement offer (the 'Preferential Issue'). In this regard, the Board, pursuant to its resolution dated September 04, 2025, has noted and accepted the intent of the Proposed Allottees to invest up to an aggregate amount of Rs. 40,45,17,498/- (Rupees Forty Crore Forty Five Lakhs Seventeen Thousand Four Hundred and Ninety Eight Only) in the Company, subject to customary closing conditions.

The Proposed Allottees have also confirmed their eligibility in terms of Regulation 159 of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (the 'SEBI ICDR Regulations'), to subscribe to the Warrants to be issued

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pursuant to the Preferential Issue.

In accordance with Sections 23(1)(b), 42 and 62(1)(c) and other applicable provisions, if any, of the Act and the rules made thereunder and in accordance with the SEBI ICDR Regulations and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations'), as amended from time to time, approval of the Members of the Company by way of special resolution is required to issue securities by way of private placement on a preferential basis.

The preferential issue shall be made in terms of Chapter V of the SEBI ICDR Regulations and applicable provisions of Companies Act, 2013. The said proposal has been considered and approved by the Board in its meeting held on September 04, 2025.

Accordingly, in terms of the Act and the SEBI ICDR Regulations, consent of the members is being sought for raising of funds aggregating up to Rs. 40,45,17,498/- (Rupees Forty Crore Forty Five Lakhs Seventeen Thousand Four Hundred and Ninety Eight Only) by way of issuance of up to 6,63,14,344 (Six Crore Sixty Three Lakhs Fourteen Thousand Three Hundred and Forty Four) warrants, each convertible into, or exchangeable for, 1 (one) fully paid-up equity share of the Company of face value of Re. 1/- each at a price of Rs. 6.10/- (Rupees Six Point One Zero Paise only) payable in cash, on a preferential basis to the Proposed Allottees as the Board of the Company may determine in the manner detailed hereafter.

The relevant disclosures as required in terms of the Act and SEBI (ICDR) Regulations as amended from time to time are as under:

1. Particulars of the offer including date of passing of Board resolution, kind of Securities offered, maximum number of Securities to be issued, manner of issue of shares, class or classes of persons to whom allotment is proposed to be made and the Issue Price

The Board of Directors, at its meeting held on September 04, 2025, has subject to the approval of the Members and such other approvals as may be required, approved the Preferential Issue, involving the issue and allotment of up to 6,63,14,344 (Six Crore Sixty Three Lakhs Fourteen Thousand Three Hundred and Forty Four) Warrants, each convertible into, or exchangeable for, 1 (one) fully paid-up equity share of the Company of face value of Re. 1/- each at a price of Rs. 6.10/- (Rupees Six Point One Zero Paise only) payable in cash, for an aggregate amount of up to Rs. 40,45,17,498/- (Rupees Forty Crore Forty Five Lakhs Seventeen Thousand Four Hundred and Ninety Eight Only) on a preferential basis ('Warrants').

2. Objects of the Issue

The primary objective of raising funds through this preferential issue of warrants is to strengthen the financial position of the Company and support its business operations and future growth.

The net proceeds of the issue, after deducting issue-related expenses, are proposed to be utilized as under:

a) Working Capital Requirements

To meet the increased working capital needs of the Company, including procurement of raw materials, funding of operating expenses, and meeting day-to-day business requirements.

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b) Issue Expenses

To defray expenses related to the preferential issue, including statutory fees, professional charges, and other related costs.

c) General Corporate Purposes

For general corporate purposes including strengthening of the balance sheet, strategic initiatives, and other business exigencies in accordance with applicable law.

The above utilization is subject to variation depending on business requirements, market conditions, and regulatory approvals, if any. The Company's management shall monitor the deployment of funds in line with the stated objects to ensure optimum utilization.

3. Monitoring the Utilization of Funds

In terms of Regulation 162A of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the appointment of a Monitoring Agency is applicable only where the preferential issue proceeds exceed ₹100 crore. Since the size of the present preferential issue is less than ₹100 crore, the requirement to appoint a Monitoring Agency is not applicable to the Company.

Accordingly, the utilization of the proceeds of this preferential issue shall be monitored by the Board of Directors and the Audit Committee of the Company, as required under the applicable provisions of law.

4. Maximum number of specified securities to be issued

The Board of Directors in their meeting held on September 04, 2025 had approved the issue of Warrants, each convertible into, or exchangeable for, 1 (one) fully paid-up equity share of the Company of face value of Re. 1/- each ('Warrants') and accordingly proposes to issue and allot in aggregate up to 6,63,14,344 (Six Crore Sixty-Three Lakhs Fourteen Thousand Three Hundred and Forty-Four) Warrants, at a price of Rs. 6.10/- (Rupees Six Point One Zero Paise only) each, for an aggregate amount of up to Rs. 40,45,17,498/- (Rupees Forty Crore Forty-Five Lakhs Seventeen Thousand Four Hundred and Ninety-Eight Only) on a preferential basis.

Minimum amount of Rs. 1.53 (Rupees One Point Five Three Paise Only) for each Warrant, which is equivalent to 25% (twenty five percent) of the Warrants Issue Price shall be paid at the time of subscription and allotment of each Warrant. The warrant holder will be required to make further payments of Rs. 4.57/- (Rupees Four Point Five Seven Paise Only) for each Warrant, which is equivalent to 75% (seventy five percent) of the Warrants Issue Price at the time of exercise of the right attached to Warrant(s) to subscribe to equity share(s).

5. Relevant Date

The Relevant Date, as per the provisions of Chapter V of the SEBI (ICDR) Regulations, 2018 for the determination of the floor price for Warrants to be issued is Friday, 29 August 2025, i.e. 30 days prior to the date of AGM.

6. Kinds of securities offered and the price at which security is being offered, and the total/ maximum number of securities to be issued

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Up to 6,63,14,344 (Six Crore Sixty-Three Lakhs Fourteen Thousand Three Hundred and Forty-Four) Warrants, at a price of Rs. 6.1 per Warrant aggregating up to Rs. 40,45,17,498/- (Rupees Forty Crore Forty-Five Lakhs Seventeen Thousand Four Hundred and Ninety-Eight Only) such price being higher than the floor price as on the relevant date (as set out below) determined in accordance with the provisions of Chapter V of the SEBI ICDR Regulations

7. Name and address of valuer who performed valuation

Name: CS Sanjay Maurya, Independent Registered Valuer

Reg. No.: IBBI/RV/03/2024/15662

Address: 179, 1st Floor, Raghuleela Mega Mall, Poisar Gymkhana Road, Behind Poisar Depot, Kandivali (West), Mumbai-400067

8. Basis on which the price has been arrived at and justification for the price (including premium, if any)

In terms of the SEBI ICDR Regulations, the floor price at which the Warrants can be issued is Rs. 6.03/- per Warrant, as per the pricing formula prescribed under the SEBI ICDR Regulations for the Preferential Issue and is the highest of the following:

- a) the 90 trading days volume weighted average price of the equity shares quoted on the recognized stock exchange preceding the relevant date.
- b) the 10 trading days volume weighted average prices of the equity shares quoted on the recognized stock exchange preceding the relevant date.
- c) Floor price determined in accordance with the provisions of the articles of association of the Company. However, the articles of association of the Company does not provide for any method of determination for valuation of shares which results in floor price higher than determined price pursuant to SEBI ICDR Regulations.

In view of the above, the Board of the Company decided to issue these securities to be allotted on preferential basis to the proposed allottees at Rs. 6.10/- (Rupees Six Point One Zero Paise only) per Warrant being higher than the floor price computed in accordance with Chapter V of the SEBI ICDR Regulations.

Since the Proposed Preferential Issue is expected to result in allotment of more than 5% (five per cent) of the post issue fully diluted share capital of the Company, to proposed allottee or to allottees acting in concert, the Company has obtained a valuation report from an independent registered valuer under Regulation 166A of SEBI (ICDR) Regulations.

The valuation report shall be available for inspection through electronic mode on the website of the Company at www.osivl.com

Since the Equity Shares of the Company have been listed on the recognized Stock Exchange for a period of more than 90 Trading Days prior to the Relevant Date, it is not required to re-compute the issue price per Equity Share and therefore, the Company is not required to submit the undertakings specified under Regulations 163(1) (g) and (h) of the SEBI ICDR Regulations.

If the Company is required to re-compute the price then it shall undertake such re-computation and if the amount payable on account of the re-computation of price is not paid by the Proposed Allottees within the time stipulated in the SEBI ICDR Regulations, the Warrants proposed to be issued pursuant to this resolution would have been continued to be

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locked in till the time such amount would have paid by the Proposed Allottees.

9. Amount which the company intends to raise by way of preferential issue

Aggregating up to Rs. 40,45,17,498/- (Rupees Forty Crore Forty-Five Lakhs Seventeen Thousand Four Hundred and Ninety-Eight Only). The consideration for the proposed issue shall be received in cash by way of banking channel only.

10. The justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer

Not Applicable

11. The class or classes of persons to whom the allotment is proposed to be made

The allotment is proposed to be made to the proposed allottees as mentioned at point no. 18 below.

12. Intent of the promoters, directors, key managerial personnel or senior management of the issuer to subscribe to the offer

Mr. Shibhu Maurya, Managing Director of the Company, will subscribed to the offer. Except for him, none of the promoters, members of the promoter group, directors, key managerial personnel, or senior management of the Company intend to subscribe to the offer.

13. Material terms of raising such securities

The material terms for the Preferential Issue of Warrants to the Proposed Allottees is set out below:

• **Tenure:**

The Warrants shall be convertible into equity shares within a period of 18 (eighteen) months from the date of allotment of the Warrants.

• **Conversion and other related matters:**

- i. The Warrant holder shall have the right to convert the Warrants into fully paid- up equity shares of the Company of face value of Re. 1 each, in one or more tranches, by delivering a notice of conversion ('Conversion Notice') to the Company requesting the conversion of the relevant number of Warrants into equity shares, on the date designated as the specified conversion date in the Conversion Notice ('Conversion Date').
- ii. The conversion ratio is 1 (one) equity share in lieu of 1 (one) Warrant.
- iii. Prior to the Conversion Date, the Warrant Holder shall pay the Warrant Exercise Price for the relevant numbers of Warrants it proposes to convert, and the Company shall, upon receipt of such payment in the designated bank account, on the Conversion Date, in accordance with applicable law to issue and allot equity shares (free and clear of all encumbrances other than any lock-in prescribed under applicable law) to the Warrant holder in lieu of the relevant Warrants.

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- iv. The Company shall file the certificate from its statutory auditor with the Stock Exchange, confirming that the Company has received the Warrant exercise amount in compliance with Regulation 169(4) of the SEBI ICDR Regulations from the Warrant holder and the relevant documents thereof are maintained by the Company as on the date of certification.
- v. The Company shall issue and allot the equity shares to the Warrant holder in dematerialized form and seek final approval from the Stock Exchange for listing the equity shares allotted to the Warrant holder pursuant to conversion of the Warrants. All equity shares (upon conversion of the Warrants) shall be credited into the Warrant holder's demat account within 7 (seven) business days from the Conversion Date.
- vi. The Warrant holder shall make the relevant disclosures required under applicable law, including the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, as amended, in relation to the Preferential Issue and conversion of the Warrants.
- vii. The procedure for conversion of warrants into equity shares set out above shall be applicable for conversion of each Warrant into equity shares, irrespective of the number of tranches in which the Warrant holder issues a Conversion Notice in accordance with Paragraph B(i) above.

14. Lock-in Period

The Warrants allotted pursuant to this resolution and the resultant equity shares to be issued and allotted upon exercise of right attached to the Warrants as above shall be subject to a lock-in for such period as per the provisions of Chapter V of the SEBI ICDR Regulations.

15. Shareholding pattern before and after the preferential issue

The pre and post preferential issue capital will be as follows:

Sr. No	Category	Pre-Issue Shareholding		Post Issue Shareholding#	
		No. of equity shares held	% of Shares	No. of equity shares held	% of Shares*
A	Promoter & Promoter Group Shareholding				
A1	Indian Promoter	8,910,569	28.98%	8,910,569	9.18%
A2	Foreign Promoter	0	0.00%	-	-
	Sub Total (A)	8,910,569	28.98%	8,910,569	9.18%
B	Public Shareholding				
B1	Institutions	0	0.00%	0	0.00%
B2	Institutions (Domestic)	0	0.00%	0	0.00%

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	Mutual Funds	0	0.00%	0	0.00%
B3	Institutions (Foreign)	0	0.00%	0	0.00%
B4	Central Government/ State Government(s)/ President of India	0	0.00%	0	0.00%
B5	Non-Institutions				
	Directors and their relatives (excluding independent directors and nominee directors)	0	0.00%	0	0.00%
	Key Managerial Personnel	0	0.00%	0	0.00%
	Resident Individuals holding nominal share capital up to Rs. 2 lakhs	12,144,682	39.49%	12,144,682	12.51%
	Resident Individuals holding nominal share capital in excess of Rs. 2 lakhs	7,913,165	25.73%	39,088,165	40.27%
	Non-Resident Indians (NRIs)	101955	0.33%	101,955	0.11%
	Foreign Companies	0	0.00%	0	0.00%
	Bodies Corporate	1,336,220	4.35%	35,475,564	36.55%
	Any Other (specify)	343,409	1.12%	1,343,409	1.38%
	Sub Total B= B1+B2+B3+B4+B5	21,839,431	71.02%	88,153,775	90.82%
	Total Shareholding (A+B)	30,750,000	100.00%	97,064,344	100.00%

* The post preferential percentage of shareholding has been calculated assuming that all the Warrants allotted will be converted into equity shares.

16. Time frame within which the preferential issue shall be completed

In accordance with Regulation 170 of the SEBI ICDR Regulations, the allotment of the Warrants shall be completed within a period of 15 days from the date of passing of the Resolution by the Shareholders, provided where the allotment is pending on account of any approval from any Regulatory Authority / Body the allotment shall be completed by the Company within a period of 15 days from the date of such approval.

17. Change in control, if any, in the Company consequent to the Preferential Issue

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There will be no change in the management or control of the Company pursuant to the proposed preferential issue, as all the proposed allottees fall under the public category. The existing Promoters of the Company will continue to remain in control, and the composition of the Board of Directors shall remain unchanged. However, there will be a corresponding change in the shareholding pattern of the Company consequent to the preferential allotment.

18. Identity of the natural persons who are the ultimate beneficial owners of the shares proposed to be allotted and / or who ultimately control the Proposed Allottees

S r. N o	Name of the proposed allottee	Category (Pre-issue)	Name of the ultimate beneficial owner	Pre-issue Holding		Number of Equity Shares proposed to be allotted post conversion of Warrants	Post-issue Holding	
				No. of Equity Shares	% of Holdings		No. of Equity Shares	% of Holdings
1	Jupiter Infomedia Limited	Non-Promoter	Jupiter Infomedia Limited*	Nil	-	1,60,00,000	16,000,000.00	16.48%
2	Daizy Wealthedge Advisors	Non-Promoter	1. Vaishali Sukhadiya 2. Shital Hiren Vora	Nil	-	90,00,000	9,000,000.00	9.27%
3	Nevil Jayeshbhai Kamdar	Non-Promoter	N.A.	Nil	-	7,500,000	7,500,000.00	7.73%
4	Vihark Trading LLP	Non-Promoter	1. Pokar Harkant BatukBhai 2. Vivek Kishorbhai Patoriya	Nil	-	7,500,000	7,500,000.00	7.73%
5	Shibhu Maurya	Non-Promoter	N.A.	1,05,667	0.34%	6,500,000	6,605,667.00	6.81%
6	Viral Kapadia	Non-Promoter	N.A.	Nil	-	6,000,000	6,000,000.00	6.18%
7	Kapadia Bhumika V	Non-Promoter	N.A.	Nil	-	2,500,000	2,500,000.00	2.58%
8	Chandrakant V Lakhani	Non-Promoter	N.A.	Nil	-	980,000	980,000.00	1.01%
9	Shrey M	Non-	N.A.	Nil	-	980,000		1.01%

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	Lakhani	Promoter					980,000.0	
10	Manish V Lakhani	Non-Promoter	N.A.	Nil	-	980,000	980,000.0	1.01%
11	Shila M Lakhani	Non-Promoter	N.A.	Nil	-	980,000	980,000.0	1.01%
12	Nita C Lakhani	Non-Promoter	N.A.	Nil	-	980,000	980,000.0	1.01%
13	Vishan Das Tharani	Non-Promoter	N.A.	Nil	-	250,000	250,000.0	0.26%
14	Ketan A Shah	Non-Promoter	N.A.	Nil	-	705,000	705,000.0	0.73%
15	Jigar A Shah	Non-Promoter	N.A.	Nil	-	705,000	705,000.0	0.73%
16	Nisarg P Shah	Non-Promoter	N.A.	Nil	-	705,000	705,000.0	0.73%
17	Yash M Joshi	Non-Promoter	N.A.	Nil	-	705,000	705,000.0	0.73%
18	Madhukant J Joshi	Non-Promoter	N.A.	Nil	-	705,000	705,000.0	0.73%
19	Pinkline Financial Consultants LLP	Non-Promoter	1. Ankur Krishnakant Choksi 2. Neepa Choksi	Nil	-	1,639,344	1,639,344.0	1.69%
20	Hitesh Kumar Loonia HUF	Non-Promoter	Hitesh Surendrakumar Loonia	Nil	-	1,000,000	1,000,000.0	1.03%

*Since Jupiter Infomedia Limited is a listed company, disclosure of Ultimate Beneficial Owner (UBO) details is not applicable.

19. The current and proposed status of the allottee(s) post the preferential issues namely, promoter or non-promoter

All the proposed allottees belong to the public category, and their status will continue to remain as public shareholders even after the completion of the preferential issue.

20. Consequential changes in the Voting Rights

Voting rights will change in tandem with the shareholding pattern.

21. Principal terms of assets charged as securities

Not applicable.

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22. Practicing Company Secretary's Certificate

The certificate from Ms. Alpana Sethia, Practicing Company Secretary, (Membership No.: A15758), certifying that the preferential issue of shares is being made in accordance with requirements of Chapter V of SEBI ICDR Regulations has been obtained considering the said preferential issue. The said Certificate shall be available for inspection through electronic mode on the website of the Company at www.osivl.com

23. Number of persons to whom allotment on preferential basis have already been made during the year, in terms of number of securities as well as price

From 1st April 2025 till the date of the AGM Notice and during the financial year 2024- 25, the Company has not issued any Equity Shares on preferential basis.

24. Other disclosures

- The Company is in compliance with the conditions for continuous listing and is eligible to make the Preferential Issue under Chapter V of the SEBI ICDR Regulations.
- During the period from April 01, 2024 until the date of Notice of this AGM, the Company has not made any Preferential Issue of equity shares.
- Neither the Company nor any of its Directors or Promoters are categorized as wilful defaulter(s) by any bank or financial institution or consortium thereof, in accordance with the guidelines on wilful defaulter(s) issued by the Reserve Bank of India. Further, neither the Company nor any of its Directors or Promoters is a fraudulent borrower as defined under the SEBI ICDR Regulations. Consequently, the disclosures required under Regulation 163(1)(i) of the SEBI ICDR Regulations are not applicable.
- None of the Company's Directors or Promoters is a fugitive economic offender as defined under the ICDR Regulations.
- The justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer is Not Applicable.
- The proposed preferential issue is not being made to any body corporate incorporated in, or a national of a country which shares a land border with India.
- The proposed Preferential Issue is not expected to result in a change in control of the Company.
- The Company does not have any outstanding dues to SEBI, Stock Exchange or the depositories.
- The Company has obtained the Permanent Account Numbers (PAN) of the Proposed Allottees, if any, before an application seeking in-principle approval is made by the Company to the stock exchange(s) where its equity shares are listed;
- The Company shall be making application seeking in-principle approval to the stock exchange(s), where its equity shares are listed, on the same day when this notice will be sent in respect of the general meeting seeking shareholders' approval by way of special resolution;
- The proposed allottees have neither sold nor transferred any Equity Shares during the period of 90 trading days preceding the Relevant Date.
- This preferential issue is not ultra-vires to the provisions of the Articles of Association of the Company.
- The consideration, in the form of issue price, for Warrants shall be paid in cash and not in consideration other than cash.

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- As the amount for which the funds are being raised by way of preferential issue on a private placement basis is less than ₹100 crore, the requirement to appoint a Monitoring Agency is not applicable to the Company.

In terms of Section 62(1)(c) read with Section 42 of the Act and rules framed thereunder, and in accordance with the provisions of Chapter V "Preferential Issue" of the SEBI ICDR Regulations, approval of the Members for issue and allotment of the said warrants to the Proposed Allottees is being sought by way of a special resolution. Issue of the equity shares pursuant to the exercise of the rights attached to warrants would be within the authorised share capital of the Company.

The Board of Directors of the Company believes that the proposed preferential issue is in the best interest of the Company and its Shareholders.

None of the Directors, Key Managerial Personnel of the Company and their relatives are, in any way, concerned or interested financially or otherwise, in the resolution set out at Item No. 05 of the Notice except to the extent of their shareholding, if any, and to the extent of any Securities that may be subscribed by the companies/ institutions in which they are directors or members.

The Board recommends the enabling Special Resolution set out at Item No. 05 of the Notice for approval of the Members.

ITEM NO. 6&7:

The Nomination & Remuneration Committee ("NRC") assesses the composition of the Board and makes recommendations to the Board of Directors for appointment of new Directors, as per the Policy on Appointment and Remuneration of Directors and Senior Management and Succession Planning ("Appointment and Remuneration Policy"). In evaluating the suitability of an individual Board Member, the NRC inter-alia takes into account the qualifications, positive attributes of Director and the following criteria:

- All Board appointments will be based on merit, in the context of the skills, experience, independence and knowledge, for the Board as a whole to be effective.
- Ability of the candidates to devote sufficient time and attention to his professional obligations as Director for informed and balanced decision making.

Based on recommendation of the NRC, the Board of Directors evaluates the candidate(s) and decides on the selection of the appropriate member.

Mr. Vibhu Maurya has resigned on 23rd July 2025 due to some personal reasons and pre-occupations and he ceased to be the Managing Director & Chief Financial Officer, Director and Key Managerial Personnel of the Company with effect from close of 23rd July 2025.

In view thereof, NRC evaluated the candidature of Mr. Shibhu Maurya (DIN: 09228868) and after considering the qualifications, skillsets, experience, knowledge, ability to devote sufficient time and attention to the professional obligations, and basis the recommendations of the NRC, the Board of Directors ("Board") at its meeting held on 23 July 2025, approved appointment of Mr. Shibhu Maurya as the:

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- a) Additional Director of the Company with effect from 23rd July 2025 to hold office up to the date of the ensuing 31st AGM of the Company;
- (b) Managing Director (Designate) of the Company from 23rd July 2025 to 22nd July 2025 (both days inclusive);
- (c) Managing Director of the Company designated as “Managing Director” (“MD”) and as Key Managerial Personnel of the Company for a period of 5 (five) years with effect from 23rd July 2025 to 22nd July 2030 (both days inclusive), subject to approval of the Members of the Company at the ensuing 31st AGM of the Company.

Pursuant to Section 161 of the Act, an Additional Director appointed by the Board shall hold office up to the date of the next AGM of the Company or the last date on which the next AGM of the Company should have been held, whichever is earlier. Further, Section 196(4) of the Act provides that, subject to the provisions of section 197 and Schedule V, the terms and conditions of appointment and remuneration payable to MD shall be approved by the Board of Directors at a meeting which shall be subject to approval by a resolution at the next general meeting of the Company. Also, in terms of Regulation 17(1C) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), the Company is required to ensure that approval of Members for appointment of a person on the Board of Directors is taken at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier.

In view of the above, as per Section 161 of the Act, Mr. Shibhu Maurya holds office up to the date of this 31st AGM to be held on 30th September 2025 and further, as per Regulation 17(1C) of the SEBI Listing Regulations and Sections 161, 196 and other applicable provisions of the Act, the Company is required to seek approval of the Members for appointment of Mr. Shibhu Maurya as a Director as well as the Managing Director designated as “Managing Director” of the Company. The Company has received notice in writing from a Member under Section 160 of the Act, proposing candidature of Mr. Shibhu Maurya for the office of Director of the Company.

Brief resume of Mr. Shibhu Maurya, age, qualifications, nature of their expertise in specific functional areas, terms and conditions of his appointment along with details of remuneration sought to be paid, disclosure of relationships between directors inter-se, names of listed entities in which he holds directorships and memberships/chairpersonships of Board Committees, shareholding in the Company, disclosure pertaining to his resignation from listed entities in the past three years, as stipulated under the SEBI Listing Regulations and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India are stated herein.

Profile:

Mr. Shibhu Maurya is B.A. LLB from Rajeev Gandhi College, Bhopal. He has core Expertise in handling in the area of negotiations, settlements, and dispute resolution for complex legal matters.

Further Mr. Shibhu Maurya has Handled corporate legal advisory, company law matters, and compliance issues for various businesses.

He is a dedicated and result-oriented Advocate practicing since 2021, with expertise in Civil, Criminal, Company, and Corporate Law. Currently practicing in the Pipariya District Court and Madhya Pradesh High Court, Jabalpur, handling diverse litigation matters, corporate legal advisory, and client representation. Known for delivering strategic, client-focused legal

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solutions while upholding the highest standards of professional ethics. And after analyzing his visionary ideas, Board of directors has decided to Designate him as Executive Director of the Company Designated as Managing Director of the Company.

Directorships and Committee positions:

Mr. Shibhu Maurya holds directorship in SADBHAV MINERAL SPRIVATE LIMITED (CIN: U14200MP2016PTC035529), Apart from this Mr. Shibhu Maurya doesn't hold any Directorships and Committee positions in any Company.

Mr. Shibhu Maurya holds 1,05,667 Equity Shares in the Company.

Resignation as a Director from Listed Entities in the past three years:

Mr. Shibhu Maurya did not hold any position in any other listed entity in past three years and hence there is no resignation in any listed entities in the past three years.

Tenure of appointment & other terms: As stated in the Resolution at Item No. 6 & 7.

The additional information as required by Schedule V to the Act has been provided, as under:

1. General information:			
1.	Nature of Industry	Company is engaged in the business of Trading of rice, pulses and grains.	
2.	Date or expected date of commencement of commercial production	Date of commercial production is not applicable since the Company is engaged in the business of Trading.	
3.	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable (the Company is an existing Company).	
4.	Financial performance based on given indicators as per Audited Financial Statements for the year ended 31 st March 2025	Particulars	Rs. (In Lakh)
		Gross Turnover & other Income	7025.32 & 12.97
		Net Profit as per Statements of profit & loss (After tax)	112.64
		Computation of Net Profit in accordance with Section 198 of the Act.	112.64
		Net Worth	401.88
5.	Foreign investments or collaborations, if any	Not Applicable.	
2. Information about the appointee:			
1.	Background details	Refer Profile Section as stated above	
2.	Past remuneration (for the financial year ended 31 March 2025)	Not applicable as his appointment in the Company as MD is w.e.f. 23 rd July, 2025.	

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3.	Recognition or awards	None
4.	Job profile and his suitability	<p>Mr. Shibhu Maurya has Handled corporate legal advisory, company law matters, and compliance issues for various businesses.</p> <p>Mr. Shibhu Maurya, through his experience and expertise, brings a unique combination of leadership experiences, value creation skills, customer-first approach and people centricity, which aligns well with the growth aspirations of the Company and therefore, basis the responsibilities assigned, candidature of Mr. Shibhu Maurya is best suited for the job.</p> <p>Taking into consideration his qualifications, skills possessed and expertise in relevant fields, Mr. Shibhu Maurya is best suited for the responsibilities assigned to him.</p>
5.	Remuneration proposed	Refer Remuneration Section as stated in Resolution No. 07.
6.	Comparative remuneration profile with respect to industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	<p>Taking into consideration the size, performance and complexity of the business of the Company, the profile of Mr. Shibhu Maurya, his expertise, past background, experience and remuneration, the responsibilities assigned and the industry benchmarks, the remuneration proposed to be paid to Mr. Shibhu Maurya on his appointment as a MD is commensurate with the remuneration packages paid to similar senior level counterpart(s) in other companies with similar responsibilities.</p>
7.	Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel, (or other Director) if any	Mr. Shibhu Maurya is the brother of Former Managing Director and promoter Mr. Vibhu Maurya.
3. Other Information:		
1.	Reasons of loss or inadequate profits	Not applicable, as the Company has posted a net profit after tax of ₹ 43.50 crores (on a standalone basis) for the financial year ended 31 st March 2025.
2.	Steps taken or proposed to be taken for improvement	Not applicable as the Company has adequate profits.
3.	Expected increase in productivity and profits in measurable terms	

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4. Disclosures:		
1.	All elements of remuneration package such as salary, benefits, bonuses, stock options, pension, etc., of the Director	Refer Resolution No. 07.
2.	Details of fixed component, and performance linked incentives along with the performance criteria	
3.	Service contracts, notice period, severance fees; and	
4.	Stock option details, if any, and whether the same has been issued at a discount as well as the period over which accrued and over which exercisable	

Mr. Shibhu Maurya satisfies all the conditions set out in Part-I of Schedule V to the Act and also the conditions set out under sub-section 3 of section 196 of the Act for being eligible as the Managing Director of the Company. Further, Mr. Shibhu Maurya is not disqualified from being appointed as a Director in terms of Sections 164 and 165 of the Act and has given his consent to act as the Director and as well as Managing Director of the Company. Mr. Shibhu Maurya is not debarred from holding the office of Director pursuant to any Order issued by the SEBI or any other authority.

The Company has not defaulted in payment of dues to any bank or public financial institution or any other secured creditors. The Company has not issued any non-convertible debentures. The Explanatory Statement may be considered as a written Memorandum setting out terms, conditions and limits of remuneration of Mr. Shibhu Maurya in terms of Section 190 of the Act.

Save and except Mr. Shibhu Maurya, and his relatives to the extent of their shareholding interest, if any, in the Company, none of the other Directors, Key Managerial Personnel (“KMP”) of the Company and their relatives are, in any way, concerned or interested, financially or otherwise, in the Resolutions set out at Item Nos. 6 and 7 of the Notice. Mr. Shibhu Maurya is the brother of Former Managing Director and promoter Mr. Vibhu Maurya.

All relevant documents and papers relating to Item Nos. 6 and 7 and referred to in this Notice and Explanatory Statement, shall be open for inspection by the Members of the Company. Members can request inspection of such documents by sending an e-mail to cs@osivl.com. The Board recommends the Ordinary Resolution set out at Item No. 6 and Special Resolution set out at Item No. 7 of the Notice for approval of the Members.

ITEM NO. 8:

Dr. Sachin Maurya was appointed as the Non-executive independent Director of the Company for a period of three years from 30th March 2022. The Board of Directors (at their meeting held on 7th October 2024) after considering the recommendation of the Nomination and Remuneration Committee (at their meeting held on 7th October 2024), proposed the re-designation of Dr. Sachin Maurya as a Non-Executive Non-Independent Director of the Company to be designated as the Non-Executive, Non-Independent and also the proposed remuneration payable to Dr. Sachin Maurya the Non-Executive Non-independent of the Board with effect from October 7, 2024, subject to the approval of the shareholders.

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The Board of Directors at the recommendation of the Nomination & Remuneration Committee also approved a compensation in the form of profit related commission to Dr. Sachin Maurya not exceeding in the aggregate 1% (one percent) of the net profits of the Company computed in the manner stipulated in Section 198 of the Act.

The Board of Directors recommends the resolution set out in Item No. 8 of the notice for approval of the Members. None of the Directors, Key Managerial Personnel of the Company and their relatives, except Dr. Sachin Maurya are in any way concerned or interested in this resolution.

ITEM NO. 9:

Pursuant to Section 204 of the Companies Act, 2013 ('the Act') the Company has to annex to its Board's Report a Secretarial Audit Report given by a practicing company secretary in the format as may be prescribed. Rule 9 of the Companies (Appointment and Remuneration) Rules 2014 prescribed Form MR-3 for the said Secretarial Audit Report. Further, Section 179 of the Act read with Rule 8 of the Companies (Meetings of Board and its Powers) Rules, 2014 provide that the appointment of Secretarial Auditor shall be made by the Board at the meeting of the Board.

However, SEBI vide its notification dated 12th December, 2024 amended Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 (the Listing Regulations). The Amended regulation read with the SEBI circular no. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024 (the SEBI Circular) have inter-alia prescribed the term of appointment/re-appointment, eligibility, qualifications and disqualifications of Secretarial Auditor of a Listed Company.

As per the amended Regulation 24A of the Listing Regulations, the Company and its material unlisted subsidiary company incorporated in India is required to undertake Secretarial Audit by a Secretarial Auditor who shall be a Peer Reviewed Company Secretary and annex a Secretarial Audit Report in such form as specified by SEBI, with the annual report of the Company.

Pursuant to the amended Regulation 24A of the Listing Regulations, w.e.f. 01st April, 2025, every Listed Company on the recommendation of the Board of Directors shall appoint or re-appoint:-

- (i) an Individual as Secretarial Auditor for not more than one term of five consecutive years or
- (ii) a Secretarial Audit firm as Secretarial Auditor for not more than two terms of five consecutive years with the approval of its shareholders in its Annual General Meeting.

In accordance with the above, the Board of Directors at its meeting held on September 04, 2025, on the recommendation of Audit Committee, considered, approved and recommended to the shareholders of the Company for their approval, the appointment of Ms. Alpana Sethia (Certificate of Practice No. 5098 and Peer Review Certificate No.: 2650/2022) as the Secretarial Auditors of the Company for period of five consecutive years commencing from Financial Year 2025-2026 till financial year 2029- 2030 to undertake secretarial audit report for aforesaid period.

Ms. Alpana Sethia. have consented to the said appointment and confirmed that their appointment, if made, would be within the limit specified by the Institute of Companies

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Secretaries of India. They have further confirmed that they are not disqualified to be appointed as Secretarial Auditors in term of provisions of the Companies Act, 2013, the Companies Secretaries Act, 1980 and Rules and Regulations made thereunder and the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 and the SEBI Circular.

Disclosure pursuant to Regulation 36(5) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is as follows:

Proposed Fees Payable to Secretarial Auditor: ₹ 50,000 (Rupees Fifty Thousands only) plus applicable tax and Reimbursement of out-of-pocket expenses if any for financial year 2025-26. The remuneration for the subsequent year(s) of their term shall be determined based on the recommendation of the Audit Committee and Board of the Directors of the Company.

Terms of Appointment: 5 Consecutive Years i.e. from the financial year 2025-26 to financial year 2029-30.

Any material changes in the fee payable to such auditor from that paid to the outgoing auditor along with the rationale for such change: Not Applicable

Basis of Recommendation of Appointment: Detailed explanation is given in item no. 7 of statement under Section 102 of the Companies Act, 2013, further based on the recommendation of the Audit Committee and Nomination and Remuneration Committee, the Board re-recommends the **Ordinary Resolution** for appointment of Secretarial auditor.

Details in relation to and credentials of the secretarial auditor proposed to be appointed: Ms. Alpana Sethia, aged 57 years, Ms. Alpana Sethia is Bachelor of Commerce (B. Com), and Associate member of Institute of Company Secretaries of India. He has wide and extensive experience of over 11 years in Corporate Laws, Listing Regulation, SEBI, Depository Law, etc. She possesses wide spectrum exposure and rich experience in all the spheres of corporate secretarial and legal matters.

Other disclosures:

No order has been passed by ICSI/SEBI/MCA/any other competent authority/Court, both in India or outside India, in past 5 years against the proposed secretarial auditor.

Ms. Alpana Sethia did not have any business association with the Company, its holding or subsidiary companies or any of the Promoter or Promoter Group entities during the last three financial years.

The Board of Directors in consultation with the Audit Committee may alter and vary the terms and conditions of appointment, including remuneration, in such manner and to such extent as may be mutually agreed with the Secretarial Auditors.

Therefore, Board recommends the resolution set out at Item No. 9 of the Notice for approval by the Members by way of an **Ordinary Resolution**.

None of the Directors or Key Managerial Personnel of the Company or their relatives are interested or concerned, financially or otherwise, in the resolution.

ITEM NO. 10:

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As per Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“Listing Regulations”) all material Related Party Transactions shall require prior approval of the Members. The said Regulation further defines a material related party transaction as follow:

“A transaction with a related party shall be considered material if the transaction/ transactions to be entered into individually or taken together with previous transactions during a financial year, exceeds rupees one thousand crore or ten percent of the annual consolidated turnover of the Company as per the last audited financial statements of the Company, whichever is lower.”

The estimated value of the contract(s)/ arrangement(s)/transaction(s) including for purchase/sale of machines, machinery parts, raw materials, components, consumables, bushes, finished goods, fixed assets, toolings, services, etc., selling or otherwise disposing of, or buying, property of any kind, leasing of property of any kind, availing or rendering of any services, and to provide business advances with an identified related party, Greater India Exports Private Limited, will exceed the threshold limit of 10% of the annual turnover as per the last audited financial statements of the Company for FY 2024-25, and will result in related party transaction being material in nature in terms of Regulation 23 of the Listing Regulations. A resolution for related party transaction for the value of not exceeding Rs. 1,00,00,000/- (Rupees one Crores only) for the transactions mentioned above with Greater India Exports Private Limited is being proposed for the approval of the Members for the FY 2025-26. The transaction(s), contract(s), arrangement(s) shall be in the ordinary course of business and shall be carried out on an arm’s length basis.

To ensure uninterrupted operation and optimum capacity utilization, approval of the Members is being sought, for entering into material related party transaction(s) with Greater India Exports Private Limited during the financial year 2025-26 for value not exceeding Rs. 1,00,00,000/- (Rupees One Crores only). These transactions will help the Company to manage manufacturing operations smoothly and increase productivity.

The Audit Committee and the Board of Directors of the Company, at their respective meetings, held on September 04, 2025, have reviewed the transactions and recommended the same for approval by the Members of the Company.

Pursuant to Regulation 23 of SEBI (LODR) regulations, 2015, Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014, as amended till date, along with such other provisions as may be applicable, particulars of the transaction(s) contract(s), arrangement(s) with Greater India Exports Private Limited are as follows:

Sr. No.	Description	Particulars
1.	Name of the related party	Greater India Exports Private Limited
2.	Nature of relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise)	Key Managerial Personnel exercises significant influence
3.	Nature, material terms, monetary value and particulars of the contract or arrangement	Transaction(s), contract(s), arrangement(s) including purchase/sale of machines, machinery parts, raw materials, components,

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		consumables, bushes, finished goods, fixed assets, toolings, services, etc., selling or otherwise disposing of, or buying, property of any kind, leasing of property of any kind, availing or rendering of any services, and to provide business advances. The monetary value of proposed transaction(s), contract(s), arrangement(s) in one or more tranches during FY 2025-26 is expected to be not exceeding Rs. 1,00,00,000/- (Rupees One Crores only)
4.	Particulars of the proposed transaction	As provided in Serial Number 3 above
5.	Value of the proposed transaction	As provided in Serial Number 3 above
6.	Whether at arm's length basis	Yes
7.	Whether in Ordinary course of business	Yes
8.	If the related party transaction(s) relates to any loans/inter corporate deposits/ advances or investments made by/given by listed entity or its subsidiary	NA
9.	Name of Director(s) or Key Managerial Personnel who is related, if any.	Mr. Shibhu Maurya, Managing Director and Mr. Vibhu Maurya, Promoter of the Company.
10.	Any other information relevant or important for the members to take a decision on the proposed resolution	The proposed transaction / arrangement will help in strengthening the business operations of the Company.

Apart from the above, none of the other Directors or Key Managerial Personnel, or their relatives are, in any way, concerned or interested in the resolution as set out at Item No. 10 of the Notice.

The Board recommends the **Ordinary Resolution** as set out at Item No. 10 for the approval of the Members.

ITEM NO. 11:

As per Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations") all material Related Party Transactions shall require prior approval of the Members. The said Regulation further defines a material related party transaction as follow:

"A transaction with a related party shall be considered material if the transaction/ transactions to be entered into individually or taken together with previous transactions during a financial year, exceeds rupees one thousand crore or ten percent of the annual consolidated turnover of the Company as per the last audited financial statements of the Company, whichever is lower."

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The estimated value of the contract(s)/ arrangement(s)/transaction(s) including for purchase/sale of machines, machinery parts, raw materials, components, consumables, bushes, finished goods, fixed assets, toolings, services, etc., selling or otherwise disposing of, or buying, property of any kind, leasing of property of any kind, availing or rendering of any services, and to provide business advances with an identified related party, Greater India Exports Private Limited, will exceed the threshold limit of 10% of the annual turnover as per the last audited financial statements of the Company for FY 2024-25, and will result in related party transaction being material in nature in terms of Regulation 23 of the Listing Regulations. A resolution for related party transaction for the value of not exceeding Rs. 1,00,00,000/- (Rupees one Crores only) for the transactions mentioned above with Sadbhav Minerals Private Limited is being proposed for the approval of the Members for the FY 2025-26. The transaction(s), contract(s), arrangement(s) shall be in the ordinary course of business and shall be carried out on an arm's length basis.

To ensure uninterrupted operation and optimum capacity utilization, approval of the Members is being sought, for entering into material related party transaction(s) with Sadbhav Minerals Private Limited during the financial year 2025-26 for value not exceeding Rs. 1,00,00,000/- (Rupees One Crores only). These transactions will help the Company to manage manufacturing operations smoothly and increase productivity.

The Audit Committee and the Board of Directors of the Company, at their respective meetings, held on September 04, 2025, have reviewed the transactions and recommended the same for approval by the Members of the Company.

Pursuant to Regulation 23 of SEBI (LODR) regulations, 2015, Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014, as amended till date, along with such other provisions as may be applicable, particulars of the transaction(s) contract(s), arrangement(s) with Sadbhav Minerals Private Limited are as follows:

Sr. No.	Description	Particulars
1.	Name of the related party	Sadbhav Minerals Private Limited
2.	Nature of relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise)	Key Managerial Personnel exercises significant influence
3.	Nature, material terms, monetary value and particulars of the contract or arrangement	Transaction(s), contract(s), arrangement(s) including purchase/sale of machines, machinery parts, raw materials, components, consumables, bushes, finished goods, fixed assets, toolings, services, etc., selling or otherwise disposing of, or buying, property of any kind, leasing of property of any kind, availing or rendering of any services, and to provide business advances. The monetary value of proposed transaction(s), contract(s), arrangement(s) in one or more

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		tranches during FY 2025-26 is expected to be not exceeding Rs. 1,00,00,000/- (Rupees One Crores only)
4.	Particulars of the proposed transaction	As provided in Serial Number 3 above
5.	Value of the proposed transaction	As provided in Serial Number 3 above
6.	Whether at arm's length basis	Yes
7.	Whether in Ordinary course of business	Yes
8.	If the related party transaction(s) relates to any loans/inter corporate deposits/ advances or investments made by/given by listed entity or its subsidiary	NA
9.	Name of Director(s) or Key Managerial Personnel who is related, if any.	Mr. Shibhu Maurya, Managing Director and Mr. Vibhu Maurya, Promoter of the Company.
10.	Any other information relevant or important for the members to take a decision on the proposed resolution	The proposed transaction / arrangement will help in strengthening the business operations of the Company.

Apart from the above, none of the other Directors or Key Managerial Personnel, or their relatives are, in any way, concerned or interested in the resolution as set out at Item No. 11 of the Notice.

The Board recommends the Ordinary Resolution as set out at Item No. 11 for the approval of the Members.

ITEM NO. 12:

Regulation 17(6) of SEBI Listing Regulations inter alia provides that the Board shall recommend to the Members for their approval all fees or compensation, if any, paid to Non-Executive Directors, including Independent Directors.

The threshold limit prescribed for remuneration payable to Non-Executive Directors under Section 197 of the Act is 1% (One Percent) of the Net Profits of the Company (as computed in accordance with the provisions of Section 198 of the Act), if there is a Managing Director/whole-time director/manager and 3% (Three Percent) of the net profits in any other case. However, sitting fees paid to the Non-Executive Directors are outside the purview of the above limits. For payment of remuneration exceeding the above limits, Members' approval by Special resolution is required.

As the Company has Wholetime Director/ Managing Director, presently the Company can pay remuneration to its Non-Executive Directors up to the limit of 1% (One Percent) of its Net profits in any financial year.

The Company's Non-executive Directors (including Independent Directors) are professionals with a high level of expertise and have rich experience in functional areas such as business strategy, business development, corporate governance, finance & taxation, security-IT domain expertise, risk management amongst others.

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The Non-Executive Directors of the Company play an important role in overseeing the governance, performance, and sustainable growth of the Company and contribute with their knowledge, skills, expertise, independent perspective, strategies and experience to the business of the Company and provide required diversity in Board's decision-making process. With the enhanced Corporate Governance requirements, increased responsibilities and duties of the Directors under the Act and the SEBI Listing Regulations, and the competitive business environment, the role of the Board, particularly the Non – Executive Directors including the Independent Directors, has become more significant, requiring an enhanced level of decision-making ability, greater time commitments with a high level of oversight.

To do justice to their contribution and attract and retain such directors it is necessary to remunerate them adequately. Given the above, the Board, based on recommendation of the Nomination and Remuneration Committee at their respective meetings held on September 04, 2025, have approved, and recommended the aggregate remuneration payable to the Non-Executive Directors including the Independent Directors (present and future) of the Company for a period of five years commencing April 1, 2025, over the 1% (one percent) of the net profits of the Company in a Financial Year, this resolution enables such payment up to a limit of 2% (two percent), but within overall limit of total managerial remuneration permitted from time to time under Section 197 of the Companies Act, 2013 or Rules made thereunder or any statutory modifications thereof.

The NRC and the Board of Directors would determine the annual remuneration payable to the Non-Executive Directors including the Independent Directors taking into consideration various factors such as Director's participation in Board and Committee Meetings, association with the Company during the year and contributions therein, other responsibilities undertaken, time devoted in carrying out their duties, role, and functions as envisaged in Act and such other factors as the NRC and Board may consider fit within the overall limits of the remuneration as approved by the Members of the Company.

Non-Executive Directors along with their relatives are deemed to be concerned or interested, financially or otherwise in the Resolution at Item No. 12 of the Notice to the extent of remuneration that may be received by them. No other Key Managerial Personnel of the Company and their relatives are in any way concerned or interested financially or otherwise, in the Resolution.

The Board recommends the passing of this resolution at Item No. 12 of the accompanying Notice for approval of the members of the Company by way of Special Resolution.

By Order of the Board
For, ONESOURCE INDUSTRIES AND VENTURES LIMITED
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Sd/-
CS NEHA RAVI PRAJAPATI
Company Secretary and Compliance Officer
M. No: A67093

Date: September 04, 2025
Place: Bhopal

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The information required to be given for the Directors seeking appointment/reappointment at the Annual General Meeting as per regulation 36 (3) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 are as under:

NAME	Mr. Sachin Maurya	Mr. Shibhu Maurya
DIN	05295874	09228868
Designation	Non-Executive Director	Additional Executive Director designated as Managing Director and Chainman
Date of Birth	27-09-1975	24-11-1996
Date of Appointment	30-03-2022 /07-10-2024	23-07-2025
Qualification and experience in specific functional area	Mr. Sachin Maurya, M-Derm (Master's Degree in Dermatology) and M.B.B.S. He has 13 years of experience as a Doctor and is an expert in Dermatology and is a visiting consultant in the Department of Dermatology at Fortis Escorts Heart Iostitute, New Delhi and Medeor Hospital, New Delhi.	Mr. Shibhu Maurya is B.A. LLB from Rajeev Gandhi College, Bhopal. He has core Expertise in handling in the area of negotiations, settlements, and dispute resolution for complex legal matters. Further Mr. Shibhu Maurya has Handled corporate legal advisory, company law matters, and compliance issues for various businesses. He is a dedicated and result-oriented Advocate practicing since 2021, with expertise in Civil, Criminal, Company, and Corporate Law. Currently practicing in the Pipariya District Court and Madhya Pradesh High Court, Jabalpur, handling diverse litigation matters, corporate legal advisory, and client representation. Known for delivering strategic, client-focused legal solutions while upholding the highest standards of professional ethics. And after analyzing his visionary ideas, Board of directors has decided to Designate him as Executive Director of the Company Designated as Managing Director of the Company.
Directorship held in other companies*	NIL	NIL

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Membership / Chairmanships of Committee in other Public Companies	NIL	NIL
Shareholding of Non-executive Director	NIL	NIL
Relationships between Directors inter-se	Not Applicable	Mr. Shibhu Maurya is the brother of Former Managing Director and promoter Mr. Vibhu Maurya

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DIRECTOR'S REPORT

Dear Shareholders,

The Board of Directors hereby submits the 31st Annual report of the business and operations of your Company ("the Company"), along with the audited financial statements, for the financial year ended March 31, 2025.

FINANCIAL RESULTS:

The Company's financial performance for the year ended March 31, 2025 is summarized below:

(Amount in Lakhs)

PARTICULARS	YEAR ENDED ON 31-03-2025	YEAR ENDED ON 31-03-2024
Revenue from Operations	7025.32	809.99
Other Income	12.97	23.79
Total Income	7038.29	833.78
Profit/loss before Depreciation, Finance Costs, Exceptional items and Tax Expense	153.12	4.12
Less: Depreciation/ Amortization/ Impairment	0.58	-
Profit /loss before Finance Costs, Exceptional items and Tax Expense	153.24	4.12
Less: Finance Costs	0.12	0.01
Profit /loss before Exceptional items and Tax Expense	153.12	4.11
Add/(less): Exceptional items	-	-
Profit /loss before Tax Expense	153.12	4.11
Less: Tax Expense:		
Current Tax	39.95	0.72
MAT Credit	-	-
Deferred Tax	0.12	-
Short/Excess provision for previous year	0.41	(0.49)
Profit /loss for the year	112.64	3.88

Company's Performance:

The Key highlights pertaining to the business of the Company for the year 2024-25 and period subsequent there to have been given hereunder:

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In this comparison, it's evident that there was a significant increase in Revenue from Operations from Rs. 809.99 Lakh in 2023-24 to Rs. 7025.32 Lakh in 2024-25. This represents a positive Performance indicator, indicating substantial revenue growth between the two years.

Total Income increased from 833.78 Lakh in 2023-24 to 7038.29 Lakh in 2024-25. This indicates that the company's Total Income grew by Rs.6,204.51 Lakh, reflecting a positive performance trend with a significant increase in total income year-over-year.

Profit has been increased during the year under review in comparison to last year's profit.

DIVIDEND:

The Board of Directors of your Company, after considering holistically the relevant circumstances, has decided that it would be prudent, not to recommend any Dividend during the year under review.

Your directors have taken appropriate remedial action to mitigate the adverse circumstances for better performance and results during the current year.

TRANSFER TO RESERVES:

During the year, the Company has not apportioned any amount to other reserve. The profit earned during the year has been carried to the balance sheet of the Company.

CHANGE IN NATURE OF BUSINESS:

During the year, your Company is trading in agriculture commodities mainly rice, pulses and grains. Further Board of Directors in their meeting held on 18th July, 2024 and 06th September, 2024 change the Main Object Clause of Memorandum of Association the Company and the same is approved by Shareholders through Postal Ballot Resolution dated 24th August, 2024 and in the 30th Annual General Meeting held on 30th September, 2024 respectively.

SHARE CAPITAL:

AUTHORIZED CAPITAL:

During the Year, The Authorized Capital of the Company is Rs. 55,00,00,000/- divided into 55,00,00,000 Equity Shares of Rs. 1/- each.

Board of Directors in their meeting held on 18th July, 2024 approved the Sub-division of Shares Capital from Rs. 5,00,00,000/- divided into 50,00,000 Equity Shares of Rs. 10/- each to Rs. 5,00,00,000/- divided into 5,00,00,000 Equity Shares of Rs. 1/- each and the same is approved by Shareholders through Postal Ballot Resolution dated 24th August, 2024.

Further, Board of Directors in their meeting held on 18th July, 2024 Increased Authorized Share Capital of the Company from Rs. 5,00,00,000/- divided into 5,00,00,000 Equity Shares of Rs. 1/- each to Rs. 55,00,00,000/- divided into 55,00,00,000 Equity Shares of Rs. 1/- each and the same is approved by Shareholders through Postal Ballot Resolution dated 24th August, 2024.

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ISSUED, SUBSCRIBED & PAID-UP CAPITAL:

During the Year, the paid-up capital of the Company is Rs. 3,07,50,000/- divided into 3,07,50,000/- Equity Shares of Rs. 01/- each.

REGISTERED OFFICE:

During the year under review, the Board of Directors at their meeting held on 18th July, 2024 approved shifting of the Registered Office of the Company to State of Madhya Pradesh, Gwalior for ease of administration and cost effectiveness. The shifting was further approved by the Shareholders through Postal Ballot Resolution dated 24th August, 2024 by passing Special Resolution through Postal Ballot. After obtaining the necessary permission / approval of change of Registered Office from concerned authority(ies), the Registered Office of the Company was shifted from the State of Tamilnadu, Chennai to the state of Madhya Pradesh, Gwalior with effect from May 09, 2025. Accordingly, the Registered Office of the Company is presently situated at 35 Block-C Mansarovar Complex, 7 No Stop M P Nagar MPSRTC Depo 7, M.P. Vidhan Sabha, Bhopal, Huzur, Madhya Pradesh, India- 462004.

NAME CHANGE:

During the year under review, Board of Directors in their Board Meeting dated July 18, 2024 altered Name Clause of the memorandum of Association of the Company to ONESOURCE INDUSTRIES AND VENTURES LIMITED from the existing name ONESOURCE IDEAS VENTURE LIMITED and the same was approved by the shareholders through postal ballot dated August 24, 2024 by the Ministry of Corporate Affairs, Office of the Central Processing Centre with effect from September 27, 2024.

ALTERATION OF MEMORANDUM OF ASSOCIATION:

During the year under review, Board of Directors in their Meeting held on 18th July, 2024 altered the Memorandum of Association of the company and the same is approved by Shareholders through Postal Ballot Resolution dated 24th August, 2024 mentioned as follows:

1. Sub-division of Shares Capital from Rs. 5,00,00,000/- divided into 50,00,000 Equity Shares of Rs. 10/- each to Rs. 5,00,00,000/- divided into 5,00,00,000 Equity Shares of Rs. 1/- each.
2. Increased Authorised Share Capital of the Company from Rs. 5,00,00,000/- divided into 5,00,00,000 Equity Shares of Rs. 1/- each to Rs. 55,00,00,000/- divided into 55,00,00,000 Equity Shares of Rs. 1/- each.
3. Change in Situation Clause of the Company from State of Tamil Nadu to State of Madhya Pradesh.
4. Change in Main Object Clause of the Company.
5. Change in Name Clause of the Company to ONESOURCE INDUSTRIES AND VENTURES LIMITED from the existing name ONESOURCE IDEAS VENTURE LIMITED.
6. Amend the Memorandum of Association of the company as per the provisions of the Companies Act, 2013.

Further, Board of Directors in their Meeting held on 06th September, 2024 change the Main Object Clause of Memorandum of Association the Company and the same is approved by in the 30th Annual General Meeting held on 30th September, 2024.

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ALTERATION OF ARTICLES OF ASSOCIATION:

During the year under review Board of Directors in their Meeting held on 18th July, 2024 altered the Article of Association of the company and the same is approved by Shareholders through Postal Ballot Resolution dated 24th August, 2024. The Alteration was due to change in name of the Company.

SWEAT EQUITY:

The Company has not issued any Sweat Equity Shares during the year under review.

EMPLOYEES STOCK OPTION SCHEME

The Company has not provided any Stock Option Scheme to the employees during the year under review.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

The Company does not have any Subsidiary, Joint Venture or Associate Company as on 31st March, 2025.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Board has a fiduciary relationship in ensuring that the rights of all stakeholders are protected. The Board of the company comprises of Executive (Managing Director) and Non-Executive Directors. Independent Directors are eminent persons with proven record in diverse areas like business, accounting, marketing, technology, finance, economics, administration, legal etc. The composition of Board of Directors represents optimal mix of professionalism, qualification, knowledge, skill sets, track record, integrity, expertise and diversity. The Board of Directors, as on March 31, 2025, comprised of 7 (Seven) Directors, Composition is given below:

Constitution of Board:

The Board comprises following Directors:

Name of Director	Category Cum Designation	Original Date of Appointment	No. of Shares held as on March 31, 2025
Mr. Vibhu Maurya*	Managing Director	30/03/2022	19,98,823
Mr. Ankit Kotwani**	Non-Executive Director	27/05/2021	0.00
Mr. Sachin Maurya***	Non-Executive Independent Director	30/03/2022	0.00
Mr. Atul Chauhan	Independent Director	30/03/2022	0.00
Mr. Naishad Dineshbhai Modi****	Executive Director	18/07/2024	0.00
Mr. Rahul Kumar Lalwani*****	Independent Director	07/10/2024	0.00

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Mr. Ritik Wagh*****	Independent Director	07/10/2024	0.00
Ms. Harshaben Tolaram Bhawani*****	Independent Director	24/08/2024	0.00

* Mr. Vibhu Maurya has resigned from the post of Managing Director and CFO of the Company in the Board meeting held on 23rd July, 2025 w.e.f. 23rd July, 2025.

**Mr. Ankit Kotwani who is liable to retire by rotation, re-appointed in the Annual General Meeting held on 30th September, 2024.

***Re-Designation of Mr. Sachin Maurya to Non-executive Non-Independent Director from Non-executive Independent Director in the Board Meeting held on 07th October, 2024 subject to approval of Shareholders in the Ensing Annual General Meeting.

****Mr. Naishad Dineshbhai Modi who was appointed as an additional-executive Director of the Company in the Board of Directors meeting held on 18th July, 2024 has regularized through Postal Ballot dated 24th August, 2024, subsequently resigned in the Board meeting held on 28th March, 2025 w.e.f. 27th March, 2025.

*****Mr. Rahul Kumar Lalwani and Mr. Ritik Wagh were appointed as Additional Non-Executive and Independent Director of the Company in the Board of Directors meeting held on 07th October, 2024 subsequently, they both were regularized as an Independent Director through Postal Ballot dated 02nd January, 2025.

*****Ms. Harsha Tolrama Bhagwani appointed as Additional Non-Executive and Independent Director of the Company in the Board of Directors meeting held on 24th August, 2024 subsequently, she was regularized as an Independent Director in the 30th Annual General Meeting held on 30th September, 2024.

BOARD MEETINGS:

Regular meetings of the Board are held at least once in a quarter. Additional Board meetings are convened, as and when require, to discuss and decide on various business policies, strategies and other businesses. The Board meetings are generally held at registered office of the Company.

During the year under review, Board of Directors of the Company met 13 times. The gap between two consecutive meetings was not more than one hundred and twenty days as provided in section 173 of the Act.

The details of attendance of each Director at the Board Meeting and Annual General Meeting are given below;

Sr. No.	Date of Board Meetings	Attendance of the Directors at the meeting (Yes/No/N.A.)							
		Mr. Vibhu Maurya*	Mr. Ankit Kotwani*	Mr. Atul Chauhan	Mr. Sachin Maurya*	Mr. Naishad Dineshbhai Modi*	Ms. Harsha Tolaram Bhagwani*	Mr. Ritik Wagh*	Mr. Rahul Lalwani*
1	30-05-2024	Yes	Yes	Yes	Yes	Yes	NA	NA	NA
2	10-07-	Yes	Yes	Yes	Yes	Yes	NA	NA	NA

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	2024								
3	18-07-2024	Yes	Yes	Yes	Yes	Yes	NA	NA	NA
4	24-07-2024	Yes	Yes	Yes	Yes	Yes	NA	NA	NA
5	29-07-2024	Yes	Yes	Yes	Yes	Yes	NA	NA	NA
6	14-08-2024	Yes	Yes	Yes	Yes	Yes	NA	NA	NA
7	27-08-2024	Yes	Yes	Yes	Yes	Yes	NA	NA	NA
8	06-09-2024	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA
9	07-10-2024	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA
10	23-10-2024	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
11	28-11-2024	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
12	13-01-2025	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
13	28-03-2025	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

* Change in Board of Directors in detailed in the Composition section.

AUDIT COMMITTEE:

The Audit Committee has been constituted by the Board in compliance with the requirements of Section 177 of the Act and Regulation 18 of the Listing Regulations. The board of directors has entrusted the Audit Committee with the responsibility to supervise these processes and ensure accurate and timely disclosures that maintain the transparency, integrity and quality of financial control and reporting.

Composition of Audit Committee as on 31.03.2025:

Sr. No.	Name of Director	Designation	Nature of Directorship
1.	Mr. Atul Chauhan	Chairman and Member	Non-Executive Independent Director
2.	Mr. Vibhu Maurya**	Member	Executive Director
3.	Mr. Rahul Kumar Lalwani*	Member	Non-Executive Independent Director

*Mr. Rahul Kumar Lalwani has been appointed as Non-executive Independent Director in the Board Meeting held on 07th October, 2024, and consequent upon this, he has been appointed as member of Audit Committee.

**Audit Committee has been reconstituted after resignation of Mr. Vibhu Maurya w.e.f 23rd July, 2025, and Mr. Shibhu Maurya has been appointed has member to fill up the casual vacancy arose in the same Board Meeting.

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Audit Committee Meetings:

In terms of the provisions of the Regulation 18(2)(a) of the Listing Regulations, the Audit Committee of the Company shall meet at least four times in a year and in respect of which meetings proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose. During the Financial year the Meetings of Audit committee was held in following manner:

Sr. No.	Date of Audit Committee Meetings	Attendance of the Members at the meeting (Yes/No/N.A.)			
		Mr. Atul Chauhan	Mr. Vibhu Maurya	Mr. Sachin Maurya	Mr. Rahul Kumar Lalwani
1	30-05-2024	Yes	Yes	Yes	NA
2	18-07-2024	Yes	Yes	Yes	NA
3	14-08-2024	Yes	Yes	Yes	NA
4	06-09-2024	Yes	Yes	Yes	NA
5	23-10-2024	Yes	Yes	NA	Yes
6	13-01-2025	Yes	Yes	NA	Yes
7	28-03-2025	Yes	Yes	NA	yes

NOMINATION AND REMUNERATION COMMITTEE:

The Nomination and Remuneration Committee (NRC) consist majority of Independent Directors. The Nomination and Remuneration Committee has been constituted by the Board in compliance with the requirements of Section 178 of the Act and Regulation 19 of the Listing Regulations. The board of directors has entrusted the Nomination and Remuneration Committee with the responsibility to formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel.

Composition of Nomination and Remuneration Committee as on 31.03.2025:

Sr. No.	Name of Director	Designation	Nature of Directorship
1.	Mr. Rahul Lalwani	Chairman and Member	Non-executive Independent Director
2.	Mr. Sachin Maurya	Member	Non- executive Non-Independent Director
3.	Mr. Ritik wagh	Member	Non-Executive Independent Director

*Mr. Rahul Kumar Lalwani and Ritik wagh have been appointed as Non-executive Independent Director and Designation of Mr. Sachin Maurya has been change to Non-executive Non-Independent Director from Non-executive and Independent Director in the Board Meeting held on 07th October, 2024, and consequent upon this, he has been appointed as member of Nomination and remuneration Committee.

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Nomination and Remuneration Committee Meetings:

Sr. No.	Date of NRC Meeting	Attendance of the Members at the meeting (Yes/No/N.A.)				
		Mr. Sachin Maurya	Mr. Atul Chauhan	Mr. Ankit Kotwani	Mr. Rahul Kumar lalwani	Mr. Ritik wagh
1	18-07-2024	Yes	Yes	Yes	NA	NA
2	24-07-2024	Yes	Yes	Yes	NA	NA
3	29-07-2024	Yes	Yes	Yes	NA	NA
4	27-08-2024	Yes	Yes	Yes	NA	NA
5	06-09-2024	Yes	Yes	Yes	NA	NA
6	07-10-2024	Yes	Yes	Yes	NA	NA
7	28-11-2024	Yes	NA	NA	Yes	Yes
8	28-03-2025	Yes	NA	NA	Yes	Yes

In terms of the provisions of the Regulation 19 (3A) of the Listing Regulations, the Nomination and Remuneration Committee of the Company shall meet at least once in a year and in respect of which meetings proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose. During the Financial year the Meetings of Nomination and Remuneration Committee was held in following manner:

STAKEHOLDER'S RELATIONSHIP COMMITTEE:

The Stakeholders' Relationship Committee ("SRC") considers and resolves the grievances of our shareholders, including complaints relating to non-receipt of annual report, transfer and transmission of securities, non-receipt of dividends/interests and such other grievances as may be raised by the security holders from time to time.

Composition of Stakeholders' Relationship Committee as on 31.03.2025:

Sr. No.	Name of Director	Designation	Nature of Directorship
1.	Mr. Sachin Maurya	Chairman	Non-executive Non-Independent Director
2.	Mr. Ankit Kotwani	Member	Non-executive Non-Independent Director
3.	Ms. Harshaben Tolaram Bhagwani	Member	Non-executive Independent Director

*Mr. Sachin Maurya has been change to Non-executive Non-Independent Director from Non-executive and Independent Director in the Board Meeting held on 07th October, 2024, and consequent upon this, he has been appointed as Chairman of Stakeholder's Relationship Committee and in the same meeting Ms. Harshaben Tolaram Bhagwani hand Ankit kotwani have been appointed as Member of the Committee w.e.f. 07-10-2024.

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In terms of the provisions of the Regulation 20 (3A) of the Listing Regulations, the Stakeholders' Relationship Committee of the Company shall meet at least once in a year and in respect of which meetings proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose. During the Financial year the Meetings of Stakeholders' Relationship Committee was held in following manner:

Stakeholders' Relationship Committee Meetings:

Sr. No.	Date of Stakeholders' Relationship Committee	Attendance of the Members at the meeting (Yes/No/N.A.)				
		Mr. Atul Chauhan	Mr. Vibhu Maurya	Mr. Sachin Maurya	Mr. Ankit Kotwani	Ms. Harshaben Tolaram Bhagwani
1	28-03-2025	NA	NA	Yes	Yes	Yes

RIGHTS ISSUE COMMITTEE:

The Rights issue Committee of the Board of Directors of the Company was formed on 28th November, 2024 after approval of Raising of funds through Rights issue. The Committee constituted to do all such acts related to Rights issue. And to represent the Company before any governmental authorities , if necessary and to appoint any merchant bankers or other professional advisors, consultants and legal advisors, without being required to seek any fresh approval of the members of the Company and to settle all questions, difficulties or doubts that may arise in regard to the Rights Issue and utilisation of the proceeds of the Rights Issue and take all other steps which may be incidental, consequential, relevant or ancillary thereto.

Composition of Rights issue Committee as on 31.03.2025:

Sr. No.	Name of Director	Designation	Nature of Directorship
1.	Mr. Vibhu Maurya	Chairman	Executive Director
2.	Mr. Ankit Kotwani	Member	Non-executive Non-Independent Director
3.	Mr. Atul Chauhan	Member	Non-executive Independent Director
4.	Mr. Ritik Wagh	Member	Non-executive Independent Director

Rights issue Committee Meetings:

Sr. No.	Date of Rights issue Committee	Attendance of the Members at the meeting (Yes/No/N.A.)			
		Mr. Atul Chauhan	Mr. Vibhu Maurya	Mr. Ritik wagh	Mr. Ankit Kotwani
1	19-03-2025	NA	NA	Yes	Yes

* The Company has announced Rights issue in the Board Meeting held on 28th November, 2024. The

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issue was opened on 30th April, 2025 for a total period of 30 days. Later due to non-receipt of the minimum subscription as stipulated under Regulation 86(2) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the Rights Issue Committee of the Board, at its meeting held on i.e., May 30, 2025.

INDEPENDENT DIRECTORS:

As per Schedule IV of the Companies Act 2013 a separate meeting of Independent Directors without the attendance of Non- Independent Directors was held on 15th March, 2025 to discuss the agenda items as required under the Companies Act 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. The Independent Directors reviewed the performance of non-independent directors and the Board as whole reviewed the performance of the Chairperson of the Company taking into account the views of executive and non-executive directors and assessed the quality quantity and timeliness of flow of information between the Company Management and the Board that is necessary for the Board to effectively and reasonably perform their duties. The Independent Directors expressed their satisfaction with overall functioning and implementations of their suggestions.

DECLARATION OF INDEPENDENCE:

The Independent Directors have submitted the declaration of independence, as required under Section 149(7) of the Companies Act, 2013, stating that they meet the criteria of independence as provided in Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of SEBI Listing Regulations as amended from time to time. Further, in terms of Regulation 25(8) of the SEBI Listing Regulations, the Independent Directors have confirmed that they are not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence and that they are independent of the Management. The Board of Directors of the Company have taken on record the declaration and confirmation submitted by the Independent Directors after undertaking due assessment of the veracity of the same.

The Board is of the opinion that the Independent Directors of the Company hold highest standards of integrity and possess requisite expertise and experience required to fulfil their duties as Independent Directors.

In terms of Section 150 of the Companies Act, 2013 read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, Independent Directors of the Company have confirmed that they have registered themselves with the databank maintained by the Indian Institute of Corporate Affairs, Manesar ("IICA"). The Independent Directors are also required to undertake online proficiency self-assessment test conducted by the IICA within a period of 2 (two) years from the date of inclusion of their names in the data bank, unless they meet the criteria specified for exemption.

All the Independent Directors will undertake required online proficiency self-assessment test within stipulated time period

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FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTORS:

At the time of the appointment of an Independent Director, the Company issues a formal letter of appointment outlining his/her role, function, duties and responsibilities. Further, the Independent Directors are introduced with the corporate affairs, new developments and business of the Company from time to time.

The Familiarization program is also available on the website of the Company at <https://docs.osivl.com/Familiarization%20Programme%20of%20Independent%20Director%202025.pdf>.

INFORMATION ON DIRECTORATE AND KEY MANAGERIAL PERSONNEL (KMP):

Appointments:

Mr. Naishad Dineshbhai Modi who was appointed as an additional-executive Director of the Company in the Board of Directors meeting held on 18th July, 2024, subsequently he was regularized as an Executive Director through Postal Ballot dated 24th August, 2024. Further he has resigned from the post of Directorship in the Board Meeting held on 28th March 2025 w.e.f. 27th March, 2025.

Ms. Harsha Tolrama Bhagwani appointed as Additional Non-Executive and Independent Director of the Company in the Board of Directors meeting held on 24th August, 2024 subsequently, she was regularized as an Independent Director in the 30th Annual General Meeting held on 30th September, 2024.

Mr. Rahul Kumar Lalwani and Mr. Ritik wagh were appointed as Additional Non-Executive and Independent Director of the Company in the Board of Directors meeting held on 07th October, 2024 subsequently, they both were regularized as an Independent Director through Postal Ballot dated 02nd January, 2025.

Based on recommendation of Nomination and Remuneration Committee, Designation of Mr. Sachin Maurya has been changed to Non-executive Non-Independent Director from Non-executive Independent Director in the Board Meeting held on 07th October, 2024 subject to approval of Shareholders in the Ensing Annual General Meeting.

Mr. Vibhu Maurya has resigned from the post of Managing Director and CFO of the Company in the Board meeting held on 23rd July, 2025 w.e.f. 23rd July, 2025.

Mr. Shibhu Maurya appointed as Additional Executive Designated as Managing Director of the Company in the Board of Directors meeting held on 23rd July, 2025 subject to approval of Shareholders in the Ensing Annual General Meeting.

Re-Appointments:

In accordance with the provisions of Section 152 and other applicable provisions if any of the Companies Act 2013 read with the Companies (Appointment and Qualification of Directors) Rules 2014 (including and statutory modification(s) or re-enactment(s) thereof for the time being in force) Mr. Sachin Maurya (Non-Executive Director) is liable to retire by rotation at the ensuing Annual General Meeting (AGM) and being eligible, have offered himself for re-appointment.

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Resignations:

Mr. Naishad Dineshbhai Modi who was appointed as an additional-executive Director of the Company in the Board of Directors meeting held on 18th July, 2024, subsequently he was regularized as an Executive Director through Postal Ballot dated 24th August, 2024. Further he has resigned from the post of Directorship in the Board Meeting held on 28th March 2025 w.e.f. 27th March, 2025.

Mr. Vibhu Maurya has resigned from the post of Managing Director and CFO of the Company in the Board meeting held on 23rd July, 2025 w.e.f. 23rd July, 2025.

DETAILS OF KEY MANAGERIAL PERSONNEL:

Ms. Alka Singh who was appointed as a Company Secretary and Compliance Officer of the Company w.e.f. 24th July, 2024, due to some medical emergency has resigned w.e.f. 29th July, 2024.

Ms. Neha Ravi Prajapati appointed as a Company Secretary and Compliance Officer of the Company w.e.f. 24th August, 2024.

Mr. Vibhu Maurya has resigned from the post of Managing Director and CFO of the Company in the Board meeting held on 23rd July, 2025 w.e.f. 23rd July, 2025.

Mr. Shibhu Maurya appointed as Additional Executive Designate as Managing Director of the Company in the Board of Directors meeting held on 23rd July, 2025 subject to approval of Shareholders in the Ensing Annual General Meeting.

Mr. Ronik Sharma has appointed as Chief Financial Officer (CFO) of the Company w.e.f. 23rd July, 2025.

PERFORMANCE EVALUATION:

The Board of Directors has carried out an annual evaluation of its own performance board committees and individual directors pursuant to the provisions of the Act.

The performance of the board was evaluated by the board after seeking inputs from all the directors on the basis of the criteria such as the board composition and structure effectiveness of board processes information and functioning etc.

The performance of the committees was evaluated by the board after seeking inputs from the committee members on the basis of the criteria such as the composition of committees, effectiveness of committee meetings etc.

The board and the nomination and remuneration committee reviewed the performance of the individual directors on the basis of the criteria such as the contribution of the individual director to the board and committee meetings like preparedness on the issues to be discussed meaningful and constructive contribution and inputs in meetings etc. In addition the chairman was also evaluated on the key aspects of his role.

Statement with regard to integrity, expertise and experience of the Independent Director appointed during the year:

During the year under review, the Board has appointed Mr. Rahul Kumar Lalwani and Ritik Wagh as

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an Independent Directors in the Company. Further, in the opinion of the Board, all our Independent Directors possess requisite qualifications, experience, expertise and hold high standards of integrity for the purpose of Rule 8(5)(iiia) of the Companies (Accounts) Rules, 2014.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to section 134(5) of the Companies Act 2013 the board of directors to the best of their knowledge and ability confirm that:

- a) In preparation of annual accounts for the year ended March 31 2025 the applicable accounting standards have been followed and that no material departures have been made from the same;
- b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for that year;
- c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) The Directors had prepared the annual accounts for the year ended March 31 2025 ongoing concern basis.
- e) The Directors had laid down the internal financial controls to be followed by the Company and that such Internal Financial Controls are adequate and were operating effectively; and
- f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Based on the framework and testing of internal financial controls and compliance systems established and maintained by the Company, work performed by the internal, statutory and secretarial auditors and external agencies, including audit of internal financial controls over financial reporting by the Statutory Auditors and the reviews performed by Management and the relevant Board Committees, including the Audit Committee, the Board is of the opinion that the Company's internal financial controls were adequate and effective during the financial year 2024-25.

VIGIL MECHANISM:

The Company has established a vigil mechanism and accordingly framed a Whistle Blower Policy. The policy enables the employees to report to the management instances of unethical behavior actual or suspected fraud or violation of Company's Code of Conduct. Further the mechanism adopted by the Company encourages the Whistle Blower to report genuine concerns or grievances and provide for adequate safe guards against victimization of the Whistle Blower who avails of such mechanism and also provides for direct access to the Chairman of the Audit Committee in exceptional cases. The functioning of vigil mechanism is reviewed by the Audit Committee from time to time. None of the Whistle blowers has been denied access to the Audit Committee of the Board. The Vigil Mechanism Policy is hosted on the Company's <https://docs.osivl.com/Vigil%20Mechanism%20&%20Whistle%20Blower%20Policy.pdf>

NOMINATION AND REMUNERATION POLICY:

The Company has formed Nomination and Remuneration Committee which has framed Nomination and Remuneration Policy. The Committee reviews and recommend to the Board of Directors about remuneration for Directors and Key Managerial Personnel and other employee up to one level below

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of Key Managerial Personnel. The Company does not pay or nor has pre approved any remuneration to the Non-Executive Directors of the Company other than sitting fee for attending the Meetings of the Board of Directors and Committees of the Board. Remuneration to Executive Directors is governed under the relevant provisions of the Act and approvals.

The Company has devised the Nomination and Remuneration Policy for the appointment, reappointment and remuneration of Directors, Key Managerial. All the appointment, reappointment and remuneration of Directors and Key Managerial Personnel are as per the Nomination and Remuneration Policy of the Company. The Nomination and Remuneration Policy is also available on the website of the Company www.osivl.com in the head of Policies.

For Board of Directors and Senior Management Group. The Board of Directors of the Company has laid down a code of conduct for all the Board Members and Senior Management Group of the Company. The main object of the Code is to set a benchmark for the Company's commitment to values and ethical business conduct and practices. Its purpose is to conduct the business of the Company in accordance with its value systems, fair and ethical practices, applicable laws, rules and regulations. Further, the Code provides for the highest standard of professional integrity while discharging the duties and to promote and demonstrate professionalism in the Company.

All the Board Members and Senior Management Group of the Company have affirmed compliance with the code of conduct for the financial year ended on March 31, 2025 as required by Regulation 26(3) of the Listing Regulations. A declaration signed by the Chairman & Managing Director to this effect is attached as a part of this Annual Report. The code of conduct is also available on the website of the Company www.osivl.com.

FOR PREVENTION OF INSIDER TRADING:

The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 to put in place a framework for prohibition of insider trading in securities and to strengthen the legal framework thereof. Pursuant to Regulation 8 of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the Company has formulated and adopted the Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information ("Code of Fair Disclosure") of the Company. The Code of Fair Disclosure is available on the website of the Company at <https://docs.osivl.com/Insider%20Trading%20Policy.pdf>

PUBLIC DEPOSIT:

The company has not accepted any deposits from the public. Hence the directives issued by the Reserve Bank of India & the Provision of Section 73 to 76 of the Company Act 2013 or any other relevant provisions of the Act and the Rules there under are not applicable.

PARTICULARS OF LOANS GUARANTEES INVESTMENTS & SECURITY:

Details of Loans Guarantees Investments and Security covered under the provisions of Section 186 of the Companies Act 2013 are given in the notes to the Financial Statement and forms part of annual report.

EXTRACT OF ANNUAL RETURN:

In accordance with Sections 134(3)(a) & 92(3) of the Companies Act, 2013 read with Rule 12(1) of

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the Companies (Management and Administration) Rules, 2014, The annual return in Form MGT-7 for the financial year 2024-25 will be available on the website of the Company. The due date for filing annual return for the financial year 2024-25 is within a period of sixty days from the date of annual general meeting. Accordingly, the Company shall file the same with the Ministry of Corporate Affairs within prescribed time and a copy of the same shall be made available on the website of the Company as is required in terms of Section 92 of the Companies Act, 2013.

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

All the related party transactions that were entered during the financial year ended on 31st March, 2025 were on arm length basis and ordinary course of business. Particulars of contracts or arrangements with related parties of the Company referred to under Section 188(1) of the Companies Act, 2013 are given in Form AOC -2 as **Annexure-A** and the same forms part of this report.

CORPORATE SOCIAL RESPONSIBILITY COMMITTEE:

As the Company does not fall under the mandatory bracket of Corporate Social Responsibility as per Section 135 of the Companies Act, 2013, the Company had not taken any initiative on Corporate Social Responsibility during the year under review.

COMPLIANCE OF SECRETARIAL STANDARD:

Your Company is in compliance with the applicable Secretarial Standards, issued by the Institute of Company Secretaries of India as amended from time to time and approved by the Central Government under Section 118(10) of the Companies Act, 2013.

PARTICULAR OF EMPLOYEES:

Disclosures with respect to the remuneration of Directors and employees as required under Section 197 (12) of the Companies Act, 2013 and Rule 5 (1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

No employee of the Company was in receipt of remuneration more than the limits specified under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, during the financial year ended 31st March 2025.

MATERIAL CHANGES AND COMMITMENT:

The Company has announced Rights issue in the Board Meeting held on 28th November, 2024. The issue was opened on 30th April, 2025 for a total period of 30 days. Later due to non-receipt of the minimum subscription as stipulated under Regulation 86(2) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the Rights Issue Committee of the Board, at its meeting held on i.e., May 30, 2025.

Except disclosed above and in Director's Report, there are no material changes and commitments affecting the financial position of the Company have occurred between the ends of financial year of the Company i.e. March 31, 2025 to the date of this Report.

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SEXUAL HARASSMENT OF WOMEN AT WORKPLACE:

To foster a positive workplace environment free from harassment of any nature we have institutionalized the Anti-Sexual Harassment Initiative (ASHI) framework through which we address complaints of sexual harassment at the all workplaces of the Company.

During the year under review there were no incidences of sexual harassment reported.

ENERGY CONSERVATION TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

As required under section 134(3)(m) of the companies Act, 2013 read with Rule 8 of the companies (Accounts) Rules 2014, Your Company has no activities relating to Conservation of Energy, Technology Absorption etc. Company is engaged in the trading of Agro commodities.

FOREIGN EXCHANGE EARNING AND OUTGO: NIL

RISK MANAGEMENT:

A well-defined risk management mechanism covering the risk mapping and trend analysis risk exposure potential impact and risk mitigation process is in place. The objective of the mechanism is to minimize the impact of risks identified and taking advance actions to mitigate it. The mechanism works on the principles of probability of occurrence and impact if triggered. A detailed exercise is being carried out to identify evaluate monitor and manage both business and non- business risks.

The Risk Management Policy has been uploaded on the website of the Company and can be accessed at: <https://docs.osivl.com/Risk%20Assessment%20and%20Management%20Policy.pdf>

CEO/CFO CERTIFICATION

The CEO & CFO of your Company have issued necessary certificate pursuant to the provisions of Regulation 17(8) of the SEBI Listing Regulations and the same forms part of this Annual Report.

ENVIRONMENT AND SAFETY

The Company is engaged in the Business of Trading of Grains, Pulses and Rice and not in manufacturing activities, hence it is a non-pollutant Company, however it has a deep concern for the protection and sustainability of environment owing to which it intends to be actively involved in activities for protection of environment. The Company emphasizes on reducing dependence on paper communications and encourages use of electronic means of communication which serves towards environmental protection and sustainable growth.

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

Your Company has an effective internal control system which ensures that all the assets of the Company are safeguarded and protected against any loss from unauthorized use or disposition.

The Internal Auditors of the Company carry out review of the internal control systems and procedures. The internal audit reports are reviewed by Audit Committee.

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Your Company has also put in place adequate internal financial controls with reference to the financial statements commensurate with the size and nature of operations of the Company.

During the year such controls were tested and no material discrepancy or weakness in the Company's internal controls over financial reporting was observed.

INTERNAL AUDIT

The Company has appointed M/s Sanghvi Malviya & Co., Chartered Accountants (FRN:0001884C) as an Internal Auditor of the Company for the financial year 2025-2026.

The Internal Auditor of the Company directly reports to the Audit Committee for functional matters. The Audit Committee reviews internal audit report and internal control measures at its quarterly meetings. Company's internal controls are commensurate with the size and operations of the business. Continuous internal monitoring mechanism ensures timely identification and redressal of issues.

CORPORATE GOVERNANCE:

Your Company strives to incorporate the appropriate standards for corporate governance. However, pursuant to Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company is not required to mandatorily comply with the provisions of certain regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and therefore the Company has not provided a separate report on Corporate Governance, although few of the information are provided in this report under relevant heading.

However, Company is complying with few of the exempted regulations voluntarily and details of same are provided in this report under the respective heading.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

In terms of Regulation 34 and Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 a review of the performance of the Company for the year under review Management Discussion and Analysis Report is presented in a separate section forming part of this Annual Report as **Annexure B**.

STATUTORY AUDITOR AND THEIR REPORT:

M/s. S V J K AND ASSOCIATES, Chartered Accountant Firm form Ahmedabad, Gujarat (Firm registration number: 1S5182W, Membership No. 19S591) was appointed to hold the office as Statutory Auditor of the Company from the conclusion of 29th (Twenty-Nine) Annual General Meeting till the conclusion of 34th (Thirty Fourth) Annual General Meeting.

M/s. S V J K AND ASSOCIATES, Chartered Accountant Firm form Ahmedabad, Gujarat (Firm registration number: 135182W, Membership No. 193591) resigned from the position of Statutory Auditors of the Company and the same informed to the members on August 12, 2025 and therefore, the Board of Directors of your Company, on the recommendation of the Audit Committee, have recommended to the members for appointment of M/s. Sumit Ranka and Associates, Chartered Accountants, Hyderabad (Firm Registration No. 147837W) as Statutory Auditors of the Company for a term of 5 years from the Conclusion of 31st Annual General Meeting till the Conclusion of 36th Annual

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General meeting to be held in the Financial Year 2029-2030 Subject to approval of Members in the ensuing Annual General Meeting.

The Notes to the financial statements referred in the Auditors Report are self-explanatory and therefore do not call for any comments under Section 134 of the Companies Act 2013.

The Auditors' Report does not contain any qualification reservation or adverse remark. The Auditors' Report is enclosed with the financial statements in this Annual Report.

REPORTING OF FRAUD:

The Auditors of the Company have not reported any fraud as specified under Section 143(12) of the Companies Act, 2013.

SECRETARIAL AUDITOR AND THEIR REPORT:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed Mrs. Alpana Sethia, Practicing Company Secretaries to undertake the secretarial audit of the Company. The Secretarial Audit Report in Form MR-3 is annexed herewith as **Annexure-C**. Board has reviewed the comments given by the secretarial auditor and would try to complete all the requirements as suggested by secretarial auditor under section 134 of the Act.

Management explanation on the remarks of Secretarial Audit report:

- (a) According to the information and explanations given to us and the records of the Company examined by us, Mr. Kartik Sanatkumar Jain has resigned from the post of the Company Secretary of the Company w.e.f. 5th February, 2024 and the Company has not appointed Company Secretary in whole time practice in order to fill casual vacancy for the Financial Year 2023-24.

Management comment: The Company has appointed Ms. Neha Ravi Prajapati (M. No. A67093), as the Company Secretary & Compliance Officer of the Company with effect from 27th August, 2024. The non-compliance occurred due to inadvertence and without any malafied intention of the Company. Further, the company has filed the same as soon it came to company's notice.

- (b) Company has filled the ROC forms within prescribed time limit, However certain forms are filled with delayed along with penalty.

Management comment: The Delay in filing occurred due to inadvertence and without any malafied intention of the Company. Further, the company has filed the same as soon it came to company's notice.

MAINTENANCE OF COST RECORD:

The provisions relating to maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, are not applicable to the Company and accordingly such accounts and records are not required to be maintained.

LOANS FROM DIRECTOR/ RELATIVE OF DIRECTOR:

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During the financial year, the company entered into loan transactions with its directors / relatives of directors. The details of the loans from directors / relatives of directors, including the names of the parties involved, loan amounts, are disclosed in the notes to the financial statements.

DESIGNATED PERSON FOR THE PURPOSE OF DECLARATION OF BENEFICIAL INTEREST IN THE SHARES OF THE COMPANY:

Pursuant to provision of Rule 9(4) of Companies (Management and Administration) Rules, 2014 as amended by MCA vide Notification dated 27th October, 2023, every Company required to designate a person who shall be responsible for furnishing, and extending co-operation for providing, information to the Registrar or any other authorized officer with respect to beneficial interest in shares of the company.

Accordingly, the Company has appointed Mrs. Neha Prajapati (ACS: 67093), Company Secretary of the Company, as Designated Person for the purpose of declaration of beneficial interest in the shares of the Company.

EQUITY SHARES:

During the year, Company has not issued any equity shares with differential rights or any sweat equity shares and the ISIN No. allotted to the company is INE125F01024.

LISTING OF EQUITY SHARES WITH STOCK EXCHANGES:

The Company confirms that it has paid the Annual Listing Fees for the year 2024-25 to BSE Ltd, Mumbai where the Company's Shares are listed and the ISIN allotted for the same Equity Share is INE125F01024 and BSE Script Code is 530805.

DEMATERIALISATION

As per direction of the SEBI and Bombay Stock Exchange Limited, the shares of the Company are under compulsory demat form. The Company has established connectivity with both the Depositories i.e. National Securities Depository Limited and Central Depository Services (India) Limited and the Demat activation number allotted to the Company is ISIN: INE125F01024. Presently, shares are held in electronic and physical mode (97% of shares in demat and 3% in physical mode).

WEBSITE:

As per Regulation 46 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 the Company has maintained a functional website namely (www.osivl.com) containing basic information about the Company. The website of the Company is containing information like Policies, Shareholding Pattern Financial and information of the designated officials of the Company who are responsible for assisting and handling investor grievances for the benefit of all stakeholders of the Company etc.

INDUSTRIAL RELATIONS:

The Directors are pleased to report that the relations between the employees and the management continued to remain cordial during the year under review.

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OTHER DISCLOSURES:

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions/events on these items during the year under review: -

- No Significant or material orders passed by the Regulators or Courts or Tribunals which impact the going concern status and the Company's operation in future.
- Voting rights which are not directly exercised by the employees in respect of shares for the subscription/ purchase of which loan was given by the Company (as there is no scheme pursuant to which such persons can beneficially hold shares as envisaged under section 67(3)(c) of the Companies Act, 2013).
- The Business Responsibility Reporting as required by Regulation 34(2) of the SEBI Listing Regulations, is not applicable to your Company for the financial year ending March 31, 2025.
- No application was made or any proceeding is pending under the Insolvency and Bankruptcy Code, 2016 during the year in respect of your Company.
- There was no one time settlement of loan obtained from the Banks or Financial Institutions.
- There was no revision of financial statements and Board's Report of the Company during the year under review.

ACKNOWLEDGEMENT:

Your Director's would like to express their sincere appreciation for the co-operation and assistance received from the Company's Bankers, Stock Exchanges, Regulatory Bodies, Stakeholders and other business associates who have extended their valuable sustained support and encouragement during the year under review.

The Board of Directors also places on record its sincere appreciation for the commitment and hard work put in by the Management and the employees of the Company, and thanks them for yet an excellent year of performance.

For and on behalf of the Board of Directors
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Place: Bhopal
Date: 04th September, 2025

Shibhu Maurya
(DIN: 09228868)
Managing Director

Ankit Kotwani
(DIN: 09184682)
Director

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Annexure A

RELATED PARTY TRANSACTIONS
FORM NO. AOC-2

PARTICULARS OF CONTRACTS/ARRANGEMENTS MADE WITH RELATED PARTIES

Forms for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in Section 188(1) of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

(Pursuant to Section 134(3)(h) of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

1. Details of contracts or arrangements or transactions not at arm's length basis - NIL

- a) Name(s) of the related party and nature of relationship: NA
- b) Nature of contracts / arrangements / transactions: NA
- c) Duration of the contracts / arrangements / transactions: NA
- d) Salient terms of the contracts or arrangements or transactions including the value, if any: NA
- e) Justification for entering into such contracts or arrangements or transactions: NA
- f) Date(s) of approval by the Board: NA
- g) Amount paid as advances, if any: NA
- h) Date on which the special resolution was passed in general meeting as required under first proviso to Section 188: NA

2. Details of material contracts or arrangement or transactions at arm's length basis:

a)	Name(s) of the related party and nature of relationship:	The Company has entered into transactions with- Greater India Export Pvt Ltd (A Private Company in which Directors/ Promoters/ their relatives are interested directly or indirectly) Sadbhav Minerals Pvt Ltd (A Private Company in which Directors/ Promoters/ their relatives are interested directly or indirectly)
b)	Nature of contracts / arrangements / transactions:	Business Advances
c)	Duration of the contracts / arrangements / transactions	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any:	Within a period of year in tranches.
e)	Date(s) of approval by the Board, if any	The Board has approved the limits of transactions both the parties in its meeting held on 30 th May, 2024 and the resolutions were also approved in the Annual General Meeting held in the Financial Year 2024-25.

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

f)	Amount paid as advances, if any during the year	Rs.45.30/- Lakhs
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Note:

1. The financial statements' Note No. 26 discloses information about transactions with related parties that are not material contracts, arrangements, or transactions conducted on an arm's-length basis.
2. All transactions with related parties were on the Ordinary Course of Business and on an arm's length basis and were specifically approved by the Audit Committee and the Board of Directors of the Company.

For and on behalf of the Board of Directors
ONESOURCE INDUSTRIES AND VENTURES LIMITED
(Formerly Known as Onesource Ideas Venture Limited)

Place: Bhopal
Date: 04th September, 2025

Shibhu Maurya
(DIN: 09228868)
Managing Director

Ankit Kotwani
(DIN: 09184682)
Director

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

Annexure B

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management of the Company is pleased to present its report on the Industry Scenario including on the Company's performance during the financial year 2024-25.

A. GLOBAL ECONOMY OVERVIEW:

The Global growth remained stable but subdued through 2024, and recent developments have significantly altered the outlook. Following sweeping tariff measures by the United States on April 2, 2025—bringing tariff rates to century-high levels—and subsequent global trade tensions, the IMF's April 2025 reference forecast downgraded global growth projections to 2.8% in 2025 and 3.0% in 2026, down from earlier estimates of 3.3% for both years. These estimates fall well below the 2000–2019 historical average of 3.7%. Advanced economies are expected to grow at 1.4% in 2025, with the US forecast lowered to 1.8% (a 0.9 percentage point downgrade) and the euro area to 0.8%. Emerging market and developing economies are projected to grow at 3.7% in 2025 and 3.9% in 2026.

Global headline inflation is expected to ease to 4.3% in 2025 and 3.6% in 2026, though the decline is slower than previously anticipated. Advanced economies are facing upward inflation revisions, while emerging markets see marginal downward changes. The global outlook is now dominated by heightened downside risks, including elevated trade policy uncertainty, reduced investment sentiment, asset repricing, and foreign exchange volatility. These risks are compounded for economies already experiencing debt stress, potentially leading to financial instability and challenges to the international monetary system.

To mitigate risks and restore stability, coordinated global action is essential. Policymakers must promote a rules-based and predictable trade environment, enhance transparency, and reduce uncertainty. Central banks should fine-tune monetary stances to balance inflation control and growth support, while using targeted foreign exchange interventions to contain volatility. Macroprudential measures must be activated to safeguard financial stability. Fiscal policy should aim to restore buffers through credible medium-term consolidation plans, while maintaining critical expenditures in areas such as health, infrastructure, and energy security. Structural reforms in labour, product, and financial markets can boost productivity, reduce debt overhang, and narrow cross-country disparities. Additionally, with aging populations and shifts in migration patterns, long-term growth prospects and external balances will be increasingly influenced by demographic dynamics. As global financial conditions tighten, resilience in emerging markets will depend on prudent debt management, sustained policy discipline, and strengthened international cooperation. For corporates, especially in trade-linked sectors, strategic agility and risk management will be key to navigating this evolving macroeconomic landscape.

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B. INDIAN ECONOMY OVERVIEW:

Resilience Amid Global Uncertainties

India has solidified its position as the world's fastest-growing major economy over the past decade, demonstrating remarkable resilience despite global uncertainties in FY 2024-25. Real GDP growth stood at 6.5%, a decline from 9.2% in FY 2023-24. According to the Ministry of Statistics and Programme Implementation (MoSPI), the real GDP was estimated at 187.95 lakh crore, while nominal GDP rose by 9.9% to 331.03 lakh crore. The Gross Value Added (GVA) increased by 6.4% to 171.80 lakh crore.

Sectoral Performance

The sectoral performance showcased mixed but largely positive results. Agriculture recorded a growth of 3.8%, supported by favourable monsoon conditions, while the construction sector expanded by 8.6%, driven by infrastructure projects. Financial, real estate, and professional services reported a robust 7.3% growth, reflecting sustained market activity. The trade, hotels, transport, and communication sectors grew by 6.4%, indicating a rebound in consumer demand.

Inflation and Monetary Policy

Retail inflation dropped significantly to 3.16% in April 2025, marking the lowest level since July 2019. This decline was attributed to reduced food and fuel prices, coupled with the Reserve Bank of India's (RBI) strategic monetary policies. In response to the inflation trends, the RBI reduced the repo rate to 6.00%, adopting an accommodative stance to support both growth and economic stability.

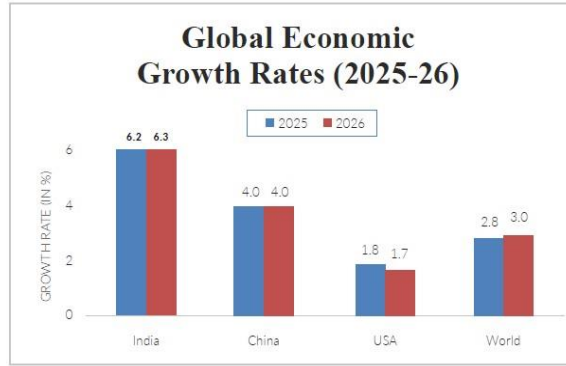
Challenges and Strategic Responses

While India's growth prospects remain strong, potential risks include global economic slowdowns, geopolitical tensions, and inflationary pressures due to unforeseen supply shocks. However, the RBI's accommodative monetary stance is likely to bolster consumption and investment, while government policies, such as increased capital expenditure and tax incentives, are expected to sustain growth momentum. Additionally, stabilized global commodity prices and a resilient services sector are anticipated to support continued economic activity.

Future Growth Prospects

Looking ahead, India is expected to maintain its position as the world's fastest-growing major economy, with the IMF forecasting growth rates of 6.2% in 2025 and 6.3% in 2026, outpacing many of its global counterparts, while the Confederation of Indian Industry (CII) estimates a more optimistic 6.5%, supported by strong economic fundamentals and strategic policy measures. Further, the IMF projects global economic growth to be much lower, at 2.8 per cent in 2025 and 3.0 per cent in 2026, highlighting India's exceptional out performance.

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Source: IMF World Economic Outlook, April 2025
(GDP growth rates for India are on a fiscal year (FY) basis, 2025 refer to 2025/26)

Conclusion: Navigating Global Headwinds

India's economic outlook for 2025 and 2026 is among the brightest globally, as highlighted by the IMF. Despite uncertainties and revised downward growth forecasts for other large economies, India is positioned to retain its leadership in global economic growth. With ongoing reforms in infrastructure, innovation, and financial inclusion, the country is poised to navigate challenges effectively. The IMF's projections underscore India's resilience, reinforcing its growing significance in the global economic landscape. As global challenges persist, India not only withstands economic turbulence but also actively contributes to shaping a dynamic and resilient global growth narrative.

C. COMPANY OVERVIEW AND OUTLOOK:

The Company is Incorporated on 08th December, 1994, Presently Our company is engaged in the trading of food grains, rice and pulses, including the export of these products, catering to a large and growing consumer base across both urban and rural areas. With a strong domestic procurement network, the company has established a robust market presence to meet diverse consumer needs. This strategic diversification not only enhances our product portfolio but also strengthens our position in the agri-based industry, paving the way for sustained growth and long-term success.

Our company believes in creating a strong consumer facing front end and invests heavily in grains. As our Company deals in trading of Food Grains, Exporting, and marketing play a key role in ensuring that the corporate and products brands communicate and reach out to the customers in proper way; helping the Company in selling its strong value proposition of purity, quality and healthy grains. As part of its sales and marketing efforts, company regularly communicates with the consumer on various platforms to increase awareness of our Products.

D. OPPORTUNITIES AND THREATS:

Opportunities:

- Growing domestic market.
- Compliance with Quality Standards
- Large Potential Domestic and International Market.
- Vast export market to explore.
- Existing Customer Relationship

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- Existing Relationship with Suppliers
- Optimal Utilization of Resources
- Improving operational efficiencies
- Outsourcing and Business Process Management

Threats:

- Competition from other developing countries.
- Geographical Disadvantage.
- Political/Economic Instability.
- To make balance between price and quality.

Our Company purchases the food grains, pulses and rice from local market by way of auction in large quantity and further export the Products after clearing the Quality check to the wholesalers. Our business model is B2B (Business to Business Basis) as we deal in bulk trading of food grains, pulses and rice. Increased Competition from Local & Big Players and other developing countries and Change in Government Policies are major threats to the Company.

E. SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE:

The Company is primarily engaged in the Trading of Agro Commodities, which in the context of AS 117 on “Operating Segments” constitutes a single reporting segment. Further, there are no reportable geographical segments.

F. OUTLOOK AND FUTURE PROSPECTS:

India’s retail industry is one of the most dynamic and rapidly growing sectors, driven by increasing urbanisation, rising disposable incomes, changing consumer preferences, and a surge in e-commerce adoption. Contributing over 10% to the country’s GDP and around 8% to employment, India has become the world’s fifth-largest global retail destination, ranked 63 in the World Bank’s Doing Business 2023 report. The sector is expected to reach a market value of US\$ 2 trillion by 2032, supported by a sizeable middle class, expanding urban consumer base, and significant interest from global retail giants. The Company continues to explore the possibilities of expansion and will make the necessary investments when attractive opportunities arise. Government reforms have further enhanced the ease of doing business, attracting foreign investment and enabling 100% FDI in certain segments, making India one of the most promising global retail markets.

G. RISKS & CONCERNS:

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. The Company is concerned about prevailing exposure norms, financial position, entry of new players in the market, rising competition from banks & multilateral agencies, uncertain business environment, fluctuation in rupee, likely increase in cost of capital due to volatile market conditions. Further, the state of business and policy environment in the country also has a cascading effect on the interest-rate regime, cost and availability of raw materials and gestation period & capital outlays required for raw material. Key business risks are highlighted below:

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Business Risk

To mitigate the risk of high dependence on any one business for revenues, the Company has adopted a strategy of expansion in different segments and to diversify its portfolio. The Company has also made changes in its objects so that they can enter in different segments and reduce the business risk.

Legal & Statutory Risk

The Company has no material litigation in relation to contractual obligations pending against it in any court in India or abroad. The Company Secretary, compliance and legal functions advise the Company on issues relating to compliance with law and to pre-empt violations of the same. The Company Secretary submits a quarterly report to the Board on the Company's initiatives to comply with the laws of various jurisdictions. The Company also seeks independent legal advice wherever necessary.

Human Resource Attrition Risk

The Company key assets are its employees. In a highly competitive market, it is a challenge to address the attrition. The Company continues to accord top priority to manage employee attrition by talent retention efforts and offering a competitive salary and growth path for talented individuals.

Macroeconomic Risks

Company's business may be affected by changes in Government policy, taxation, intensifying competition and uncertainty around economic developments in Indian and overseas market in which the Company operates.

Others

The Company is exposed to risks & fluctuations of foreign exchange rates, and overseas investments exposures.

H. HUMAN RESOURCES / INDUSTRIAL RELATIONS:

The Company gives utmost importance to the capacity-building and well-being of its employees. The Industrial Relations in the Company continued to be on a cordial note. There are regular interactions between the management and the representative-associations on issues pertaining to employee welfare. The Company has an atmosphere of trust and cooperation, which results in a motivated work force and consistent growth in the performance. Total no. of Employees in the Company is 7 (Seven) including 1 permanent and 6 temporary employees.

I. FINANCIAL PERFORMANCE & REVIEW:

The Company has a profit of Rs. 112/- lakhs during the year. The financial performance of the Company for the year 2024-25 is described in detail in the Directors' Report under the head 'Financial Performance of the Company'. The management is striving hard to improve its performance in upcoming financial year.

ONESOURCE INDUSTRIES AND VENTURES LIMITED
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J. ACCOUNTING POLICIES

The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year. The financial statements have been prepared under the historical cost convention on an accrual basis. The management accepts responsibility for the integrity and objectivity of the financial statements, as well as for the various estimates and judgment used therein.

K. DISCLOSURE OF ACCOUNTING TREATMENT IN PREPARATION OF FINANCIAL STATEMENT

The Company has followed all relevant Accounting Standards laid down by the Institute of Chartered Accountants of India (ICAI) while preparing Financial Statements

L. INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

Internal Control system and adequacy Internal Control measures and systems are established to ensure the correctness of the transactions and safe guarding of the assets. Thus, internal control is an integral component of risk management. The Internal control checks and internal audit programmers adopted by our Company plays an important role in the risk management feedback loop in which the information generated in the internal control process is reported back to the Board and Management. The internal control systems are modified continuously to meet the dynamic change. Further the Audit Committee of the Board of Directors reviews the internal audit reports and the adequacy and effectiveness of internal controls.

M. ANALYSIS OF SIGNIFICANT CHANGES IN FINANCIAL RATIOS:

Details are mentioned and forms part of Audited Financial Statements Note number 43 of the Company.

As per the recent amendments to the SEBI (LODR) Regulations, 2015, we give below additional information in respect of financial parameters that are applicable to our company:

Detail of Significant changes (i.e. change of 25% of more as compared to the immediately previous financial year) in key financial ratios, along with detailed explanation therefore as under:

- (i) Debtors Turnover – 124.74
- (ii) Inventory Turnover – 49.09
- (iii) Interest Coverage Ratio - Nil
- (iv) Current Ratio -4.72
- (v) Debt Equity Ratio – 0.02
- (vi) Operating Profit Margin (%) -0.021%
- (vii) Net Profit Margin (%) - 1.60%

N. DETAILS OF ANY CHANGE IN RETURN ON NET WORTH AS COMPARED TO THE IMMEDIATELY PREVIOUS FINANCIAL YEAR ALONG WITH A DETAILED EXPLANATION THEREOF:

Sr. No.	Particulars	2023-24	2023-24	Changes	Reason
1.	Return on Net Worth	0.28	0.013	19.87	Increase in net income compared to previous year

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O. CAUTIONARY STATEMENT:

Certain statements in “Management Discussion and Analysis” section may be forward looking and are stated as required by applicable laws and regulations. Many factors may affect the actual results, which could be different from what the Management envisages in terms of future performance and outlook.

For and on behalf of the Board of Directors
ONESOURCE INDUSTRIES AND VENTURES LIMITED
(Formerly Known as Onesource Ideas Venture Limited)

Place: Bhopal
Date: 04th September, 2025

Shibhu Maurya
(DIN: 09228868)
Managing Director

Ankit Kotwani
(DIN: 09184682)
Director

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

Annexure C

FORM No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025.
(Pursuant to Section 204 (1) of the Companies Act, 2013 and Rule No.9 of the
Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)

To,
The Members of
ONESOURCE INDUSTRIES AND VENTURES LIMITED
(formerly known as Onesource Ideas Venture Limited)

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s. ONESOURCE INDUSTRIES AND VENTURES LIMITED (formerly known as Onesource Ideas Venture Limited)** (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on my verification of the Company's papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit and as per the explanations given to me and the representations made by the Management, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2025 generally complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made here in after:

- 1)** I have examined the books, papers, minute books, forms and returns filed and other records made available to me and maintained by the Company for the financial year ended on 31st March, 2025 according to the applicable provisions of:-
 - (a) The Companies Act, 2013 ('the Act') and the rules made there under;
 - (b) The Securities Contract (Regulation) Act, 1956 ('SCRA') and the rules made there under;
 - (c) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
 - (d) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;(This Clause is not applicable to the Company during the year under reviewed)
 - (e) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
 - i. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

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- ii. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - iii. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; (Not applicable to the Company during Audit Period);
 - iv. The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 (Not applicable to the Company during Audit Period);
 - v. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (This Clause is not applicable to the Company during the year under reviewed)
 - vi. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - vii. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; (This Clause is not applicable to the Company during the year under reviewed)
 - viii. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998;(This Clause is not applicable to the Company during the year under reviewed)
- (f) Other laws applicable to the Company as per the representations made by the Management.

2) I have also examined compliance with the applicable clauses of the following:-

- (a) Secretarial Standards of The Institute of Company Secretaries of India with respect to board and General meetings are yet to be specified under the Act by the Institute.
- (b) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

3) During the period under review and as per the explanations and clarifications given to me and the presentations made by the Management, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, etc. mentioned above subject to following **observations/Qualifications:**

- a) ***According to the information and explanations given to us and the records of the Company examined by us, Mr. Kartik Sanatkumar Jain has resigned from the post of the Company Secretary of the Company w.e.f.5th February, 2024 and the Company has not appointed Company Secretary in whole time practice in order to fill casual vacancy for the Financial Year 2023-24. For which BSE has imposed penalty on the Company.***
- b) ***Company has filled the ROC forms within prescribed time limit, However certain forms are filled with delayed along with penalty.***

4) I have relied on the information & representations made by the company & its officers for systems and mechanisms formed by the company for compliances under other applicable acts, laws and regulations to the company.

5) I further report on the basis of information received and records maintained by the company

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

that:

- (i) The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
 - (ii) I further report that Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. Decisions at the board meeting were taken unanimously.
 - (iii) Majority decision is carried through and there were no dissenting views on any matter.
- 6) I further report that as per the explanations and clarifications given to us and the representations made by the management, there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

This report is to be read with our letter of even date which is annexed as “Annexure-1” which forms an integral part of this Secretarial Audit Report.

Place: Kolkata
Date: 04.09.2025
UDIN No.: A015758G001164708

Alpana Sethia
Practicing Company Secretary
ACS No. 15758 CP. No. - 5098

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

“Annexure-1”

To,
The Members,
ONESOURCE INDUSTRIES AND VENTURES LIMITED
(formerly known as Onesource Ideas Venture Limited)

Our report of even date is to be read along with this letter.

1. Maintenance of Secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretariat records. The verification was done on the test basis to ensure that correct facts are reflected in Secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company.
4. Where ever required, we have obtained the Management representation about compliance of laws, rules and regulations and happenings of events etc.
5. The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of efficacy or effectiveness with which the management has conducted the affairs of the Company.

Place: Kolkata
Date: 04.09.2025
UDIN No.: A015758G001164708

Alpana Sethia
Practicing Company Secretary
ACS No. 15758 CP. No. - 5098

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

**DECLARATION ON COMPLIANCE WITH CODE OF CONDUCT UNDER REGULATION 26(3) OF SEBI
(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

Pursuant to Regulation 26(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with the Stock Exchange, all the Board Members and the Senior Management Group have confirmed compliance with the Code of Conduct ONESOURCE INDUSTRIES AND VENTURES LIMITED (Formerly Known as Onesource Ideas Venture Limited) for the financial year ended on March 31, 2025.

**For and on behalf of the Board of Directors
ONESOURCE INDUSTRIES AND VENTURES LIMITED
(Formerly Known as Onesource Ideas Venture Limited)**

**Place: Bhopal
Date: 04th September, 2025**

**Shibhu Maurya
(DIN: 09228868)
Managing Director**

**Ankit Kotwani
(DIN: 09184682)
Director**

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

CEO/CFO CERTIFICATE UNDER REGULATION 17(8) AND PART B OF SCHEDULE II OF THE SECURITIES EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors,
ONESOURCE INDUSTRIES AND VENTURES LIMITED
(Formerly Known as Onesource Ideas Venture Limited)

Registered Office Address:
35 Block C Mansarovar Complex, 7 No Stop M P nagar MpsrtcDepo 7, M.P. Vidhan Sabha, Bhopal,
Huzur, Madhya Pradesh, India, 462004

We hereby certify to the Board that:

A. We have reviewed financial statements and the cash flow statement for the financial year ended on March 31, 2025 and that to the best of our knowledge and belief:

1. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
2. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the financial year which are fraudulent, illegal or volatile of the Company's Code of Conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

D. We have indicated to the Auditors and the Audit committee:

1. Significant changes in internal control over financial reporting during the financial year;
2. Significant changes in accounting policies during the financial year and that the same have been disclosed in the notes to the financial statements; and
3. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For and on behalf of the Board of Directors
ONESOURCE INDUSTRIES AND VENTURES LIMITED
(Formerly Known as Onesource Ideas Venture Limited)

Place: Bhopal
Date: 04th September, 2025

Ronik Sharma
Chief Financial Officer

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

Independent Auditors' Report

To
The Members of
ONESOURCE INDUSTRIES AND VENTURES LIMITED
BHOPAL

Report on the Financial Statements

We have audited the accompanying IND AS Financial Statements of **ONESOURCE INDUSTRIES AND VENTURES LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), and the Statement of Changes in Equity and Statement of Cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025, and its profit and loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements 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 Financial Statements 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 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to be communicated in our report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis Report, Board's Report including Annexures to Board's Report, and Shareholder's Information, but does not include

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the financial statements and our auditor's report thereon. The above-mentioned reports are expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the above-mentioned reports, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate actions as per the applicable laws and regulations.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("**the Act**") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other Comprehensive Income, cash flows and Changes in Equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with relevant rules issued thereunder. 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; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

- Identify and assess the risks of material misstatement of the financial statements, 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 financial controls 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 adequate internal financial controls system in place 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 management.
- Conclude on the appropriateness of 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 financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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.

Report on Other Legal and Regulatory Requirements:

1. As required by the Companies (Auditor's Report) Order, 2020 ("**the Order**") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. **As required by section 143(3) of the Act, we further report that:**
 - (i) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - (ii) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

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- (iii) The Balance Sheet, Statement of Profit and Loss including other comprehensive income, Cash Flow Statement and statement of changes in equity dealt with by this Report are in agreement with the books of account.
- (iv) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards prescribed under Section 133 of the Act, read with Companies (Indian Accounting Standard) Rules, 2015, as amended.
- (v) On the basis of written representations received from the directors as on March 31, 2025, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of Section 164(2) of the Act.
- (vi) With respect to adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B",
- (vii) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- (viii) With respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i) The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
- ii) The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.
- iii) There were no amounts which were required to be transferred to the Investors Education and Protection Fund by the Company.
- iv) A] The Management has represented that, to the best of their knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- B] the management has represented, that, to the best of their knowledge and belief, no funds have been received by the company from any person(s) or entity (ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the

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Ultimate Beneficiaries; and C] Based on such audit procedures, nothing has come to our notice that has caused them to believe that the representations under sub-clause (A) and (B) contain any material mis-statement.

- v) The Company has not declared or paid dividend during the year.
- vi) The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 01st April, 2023. Based on our examination, which included test checks, the company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 however software used does not have a feature of recording audit trail (Edit Log) facility.

For S V J K and Associates
Chartered Accountants
(Registration No.135182W)

Reeturaj Verma
Partner
Membership No. 193591
UDIN: 25193591BMJGKG2495

Place: Ahmedabad
Date: 30th May 2025

ONESOURCE INDUSTRIES AND VENTURES LIMITED
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Annexure 'A' to the Independent Auditor's Report

Referred to in paragraph 1 under the heading "Report on Other Legal And Regulatory Requirements" of Our Independent Audit Report of even date on the Financial Statements of ONESOURCE INDUSTRIES AND VENTURES LIMITED for the year ended 31st March, 2025.

On the basis of such checks as we considered appropriate and according to the information and explanations given to us during the course of our audit, we report that:

1. In respect of the Company's Property, Plant & Equipment:

a) (A) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets as required by the Act.

(B) The Company does not have any intangible assets. Accordingly, clause 3(i)(a)(B) of the order is not applicable.

b) The Property, Plant & Equipment of the Company were physically verified in full by the management during the year. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.

c) According to the information and explanations given to us, the company does not own any land & building or any other immovable properties, accordingly paragraph 3(i)(c) of the order is not applicable to the company.

d) The Company has neither revalued its Property, Plant & Equipment nor Intangible Assets.

e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

2. In respect of Inventory and Working Capital

a) The inventories have been physically verified by the management during the year. For inventory lying with third parties at the year end, confirmations have been obtained from the respective parties. In our opinion, the coverage, frequency, and procedure of such verification by the management are appropriate. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such verification between the physical stock and the books of account.

b) During any point of time of the year, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.

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3. Details of Investments, any guarantee, security, advances or loans given:

a) According to information and explanation given to us, the company has granted loan to various Parties.

Sr No	Particulars	Aggregate amount during the year	Balance outstanding as on 31.03.2025
A	To Subsidiaries, Joint Ventures and Associates		
		NIL	NIL
B	To Other Then Subsidiaries, Joint Ventures and Associates		
	Loans & Advances (including Advances)	88.80 lakhs	262.58 lakhs

b) The terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;

c) In respect of loans and advances in the nature of loans, schedule of repayment of principal and payment of interest has not been stipulated.

d) As the repayment terms has not been stipulated all the Loans are repayable on demand hence there is no instances of overdue.

e) No loans are fallen due during the year.

f) The Company has granted Loans as mentioned in point 3 (a) [B]. 100% loans are repayable on demand and without specifying any terms or period of repayment.

(Amount Rs. In Lakhs)

Sr. No.	Particulars	Amount granted during the year	Outstanding Balance as on 31 st March, 2025
1)	Business Advances Granted to Promoters	Nil	Nil
2)	Business Advances to Related Parties excluding Promoters	45.30	120.15
	% of overall Business Advances granted of same nature	51.01%	45.76%

4. According to information and explanation given to us and on basis of verification by us, Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in

ONESOURCE INDUSTRIES AND VENTURES LIMITED
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respect of grant of loans, making investments and providing guarantees and securities, as applicable.

5. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.

6. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.

7. In respect of statutory dues:

a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues as applicable have been generally regularly deposited during the year by the Company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, goods and service tax, which have not been deposited on account of any dispute.

8. No, As per the information and explanation given to us by the company the company has not made any transactions which were not recorded in the books of account and have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

9. Default in repayment of Borrowing:

a) According to the information and explanations given to us, we are of the opinion that the Company has not defaulted in the repayment of dues to financial institutions and banks. The Company does not hold any debentures.

b) The Company is not declared wilful defaulter by any bank or financial institutions or any other lender

c) The Company has not taken any term loan hence this clause is not applicable.

d) No, The fund raised on short term basis are not have been utilized for long term purposes.

e) No, the Company has not taken any funds from any entity or person on account of or to meet

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the obligations of its associate company.

f) No, the Company has not raised loans during the year on the pledge of securities held in its company.

10. a) In our opinion and according to the information and explanations given to us, the Company has not applied for any term loan. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments).

b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment through right issue.

11. a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

c) During the period there were no whistle-blower complaints received by us.

12. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.

13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with section 177 and 188 of the Act, where applicable. The details of such transactions have been disclosed in the financial statements as required by the applicable Accounting Standards.

14. a) We are unable to obtain sufficient appropriate audit evidence to provide a basis for our opinion whether the Company had adequate internal financial controls over financial reporting and whether such internal financial controls were operating effectively as at March 31, 2025. We have considered the disclaimer reported above in determining the nature, timing, and extent of audit tests applied in our audit of the standalone financial statements of the Company, and the disclaimer does not affect our opinion on the standalone financial statements of the Company.

b) We have not been provided with Internal Audit Reports.

15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable

16. a) According to the information and explanations given to us and based on our examination of the records of the company, the Company is not required to be registered under section 45-IA of

ONESOURCE INDUSTRIES AND VENTURES LIMITED
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the Reserve Bank of India Act 1934.

b) According to the information and explanations given to us the company has not conducted any Non-banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;

c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

d) As represented by the management, the Group does not have Core Investment Company (CIC) as part of the Group as per the definition of Group contained in the Core Investment Companies (Reserve Bank) Directions, 2016.

17. The company has not incurred any cash losses in the financial year and in the immediately preceding financial year.

18. There has been no resignation of the statutory auditors during the year and accordingly the reporting under clause 3(xviii) of the Order is not applicable to the Company.

19. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, in our opinion no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

20. Provisions of section 135 of the companies Act not applicable to company

21. Qualifications or Adverse auditor remarks in other Group Companies :

The reporting under clause 3(xxi) of the Order is not applicable in respect of the audit of Standalone Financial Statements and hence no comment in respect of the said clause has been included in this report.

For S V J K And Associates
Chartered Accountants
(Registration No.135182W)

Reeturaj Verma
Partner
Membership No. 193591
UDIN: 25193591BMJGKG2495

Place: Ahmedabad
Date: 30th May, 2025

ONESOURCE INDUSTRIES AND VENTURES LIMITED
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Annexure - B to the Independent Auditors' Report

Referred to in paragraph 2(VI) under the heading "Report on Other Legal And Regulatory Requirements" of Our Independent Audit Report of even date on the Financial Statements of ONESOURCE INDUSTRIES AND VENTURES LIMITED for the year ended 31st March, 2025.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **ONESOURCE INDUSTRIES AND VENTURES LIMITED** ("the Company") as of 31 March, 2025 in conjunction with our audit of the Ind As financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls and both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

ONESOURCE INDUSTRIES AND VENTURES LIMITED
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Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Disclaimer of Opinion

According to the information and explanation given to us, the Company has not established its internal financial control over financial reporting on criteria based on or considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. Because of this reason, we are unable to obtain sufficient appropriate audit evidence to provide a basis for our opinion whether the Company had adequate internal financial controls over financial reporting and whether such internal financial controls were operating effectively as at March 31, 2025.

We have considered the disclaimer reported above in determining the nature, timing, and extent of audit tests applied in our audit of the standalone financial statements of the Company, and the disclaimer does not affect our opinion on the standalone financial statements of the Company.

For S V J K And Associates
Chartered Accountants
(Registration No.135182W)

Reeturaj Verma
Partner
Membership No. 193591
UDIN: 25193591BMJGKG2495

Place: Ahmedabad
Date: 30th May 2025

ONESOURCE INDUSTRIES AND VENTURES LIMITED

(Formerly Known as Onesource Ideas Venture Limited)

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

CIN - L46201MP1994PLC076682

E: cs@osivl.com

Website: www.osivl.com

Contact No: +91 62321 19251

Balance Sheet as at 31st March, 2025

(Rs. In Lacs)

Particulars	Note	As At 31.03.2025	As At 31.03.2024
I ASSETS			
1 Non-current Assets			
a) Property, Plant & Equipment	2	2.11	0.02
b) Capital work-in-progress		-	-
c) Other Intangible Assets		-	-
d) Financial Assets:			
(i) Investments		-	-
(ii) Trade Receivable		-	-
(iii) Loans	3	80.44	126.86
(iv) Other Financial Asset	4	3.00	3.00
e) Other non-current assets			
Total Non-Current Assets		85.55	129.89
2 Current Assets			
a) Inventories		150.77	-
b) Financial Assets:			
(i) Investments	5	-	-
(ii) Trade Receivables	6	56.32	24.99
(iii) Cash and cash equivalents	7	2.37	2.83
(iv) Loans	8	191.95	190.15
c) Current Tax Assets (Net)	9	-	3.22
d) Other Current Assets	10	-	6.80
Total Current Assets		401.41	228.00
Total Assets		486.96	357.88
II EQUITY & LIABILITIES			
A Equity			
a) Equity Share Capital		307.50	307.50
b) Other Equity	11	94.38	(18.25)
Total Equity	12	401.88	289.25
B Liabilities			
1 Non-current Liabilities			
a) Financial Liabilities:			
(i) Borrowings		-	-
(ii) Trade Payable		-	-
b) Provisions		-	-
c) Deferred Tax Liabilities (net)		0.12	-
d) Other Non Current Liabilities		-	-
Total Non-Current Liabilities		0.12	-
2 Current Liabilities			
a) Financial Liabilities:			
(i) Borrowings		6.40	30.00
(ii) Trade Payable			
(a) Due to MSE	13	-	-
(b) Due to Others	14	23.66	6.26
(iii) Other Financial Liabilities		-	-
b) Other Current Liabilities		20.30	31.65
c) Current Tax Liabilities (Net)	15	34.61	0.72
Total Current Liabilities	16	84.97	68.63
Total Liabilities	17	85.08	68.63
Total Equity & Liabilities		486.96	357.88

Significant Accounting Policies
Notes forming part of the Financial Statements

1

As per our report of even date

For S V J K and Associates Chartered
Accountants Registration No. 135182W

For and on behalf of the Board
ONESOURCE INDUSTRIES AND VENTURES LIMITED

Reeturaj Verma Partner
M.No. 193591
UDIN: 25193591BMJGKG2495

Vibhu Maurya
Managing
Director & CFO
DIN: 06458105

Atul Chauhan
Director
DIN: 00465990

Neha Prajapati
Company Secretary
M. No. A67093

Place: Ahmedabad
Date: 30th May, 2025

Place: Bhopal
Date: 30th May, 2025

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Statement of Profit and Loss for the Year ended 31st March, 2025

(Rs. In Lacs)

Particulars	Note No.	2024-25	2023-24
INCOME			
(I) Revenue from Operations	18	7,025.32	809.99
(II) Other Income	19	12.97	23.79
(III) Total Income (I) + (II)		7,038.29	833.78
EXPENSES			
(IV) Cost of material consumed		-	-
Purchase of traded goods	20	6,948.53	809.91
Changes in inventories of finished goods, work in progress & Stock in Trade		(150.77)	-
Employee benefits expenses	21	22.51	10.50
Finance Costs	22	0.12	0.01
Depreciation and amortization expenses	23	0.58	-
Other expenses	24	64.21	9.25
Total Expenses (IV)		6,885.17	829.67
(V) Profit before Exceptional Items & Taxes		153.12	4.11
(VI) Exceptional Items - (Net)		-	-
(VII) Profit before tax (V)-(VI)		153.12	4.11
(VIII) Tax Expenses :			
(1) Current tax		39.95	0.72
(2) MAT Credit		-	-
(3) Deferred tax		0.12	-
(4) Short/Excess provision for previous year		0.41	(0.49)
Total Tax Expense		40.48	0.22
(IX) Profit for the Period (VII)-(VIII)		112.64	3.88
(X) Other Comprehensive Income			
A(i) items that will not be reclassified to profit or loss		-	-
(ii) income tax relating to items that will not be reclassified to profit or loss		-	-
B(i) items that will be reclassified to profit or loss		-	-
(ii) income tax relating to items that will be reclassified to profit or loss		-	-
(XI) Total Comprehensive Income for the Period [(IX)+(X)] (Comprising Profit and Other Comprehensive Income for the period)		112.64	3.88
(XII) Earning Per Equity Share (Nominal Value per Share:(Rs. 10)	25		
1. Basic		0.37	0.01
2. Diluted		0.37	0.01

Significant Accounting Policies

1

Notes forming part of the Financial Statements

As per our report of even date

For S V J K and Associates

Chartered Accountants

Registration No. 135182W

For and on behalf of the Board

ONESOURCE INDUSTRIES AND VENTURES LIMITED

Reeturaj Verma

Partner

M No 193591

UDIN: 25193591BMJGKG2495

Vibhu Maurya

Managing

Director & CFO

DIN: 06458105

Atul Chauhan

Director

DIN: 00465990

Neha Prajapati

Company Secretary

M. No. A67093

Place: Ahmedabad

Date: 30th May, 2025

Place: Bhopal

Date: 30th May, 2025

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Website: www.osivl.com

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Cash Flow statement for the year ended 31st March 2025 (Rs. In Lacs)

Particulars	March 31,2025	March 31,2024
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	-
Interest Income	-	(17.79)
Finance Cost	0.12	(0.01)
Operating Profit before working capital changes	153.82	(13.69)
Adjusted for:		
(Increase)/Decrease in Inventories	(150.77)	-
(Increase)/Decrease in Trade Receivables	(31.33)	(1.39)
(Increase)/Decrease in Other Current Assets	6.80	(6.80)
(Increase)/Decrease in Current Tax Assets	3.22	0.05
(Increase)/Decrease in Loans	44.62	(22.46)
Increase/(Decrease) in Trade Payables	17.40	(1.39)
Increase/(Decrease) in Other Current Liabilities	(11.36)	30.58
Increase/(Decrease) in Current Tax Liabilities	(0.72)	(2.15)
Cash Generated from Operations	31.68	(17.24)
Direct Tax Paid	(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
Sales of Fixed Assets	-	-
C. Net Cash Flow from Investing Activities	(2.66)	17.79
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

The accompanying notes are an integral part of the financial statements as per our report of even date

For S V J K and Associates
Chartered Accountants
VENTURES LIMITED Registration No. 135182W

For and on behalf of the Board
ONESOURCE INDUSTRIES AND

Reeturaj Verma
Partner
M No 193591

25193591BMJGKG2495

Vibhu Maurya
Managing Director & CFO
DIN: 06458105
DIN: 00465990 UDIN:

Atul Chauhan
Director

Neha Prajapati
Company Secretary
M. No. A67093

Place: Ahmedabad
Date: 30th May, 2025

Place: Bhopal
Date: 30th May, 2025

ONESOURCE INDUSTRIES AND VENTURES LIMITED

(Formerly Known as Onesource Ideas Venture Limited)

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**CIN - L46201MP1994PLC076682****E: cs@osivl.com****Website: www.osivl.com****Contact No: +91 62321 19251****Statement of Changes in Equity For the year ended 31st March, 2025****(Rs. In Lakhs)****A. Equity Share Capital**

As at 31.03.2023	307.50
Movement during the year on account of Bonus shares issued	-
As at 31.03.2024	307.50
Movement during the year on account of Bonus shares issued	-
As at 31.03.2025	307.50

B. Other Equity

Particulars	Reserves and Surplus		
	Securities Premium	Retained Earnings	Total
Balance as at 1st April,2023	171.00	(193.14)	(22.14)
Profit for the year	-	3.88	3.88
Other Comprehensive Income for the Year	-	-	-
Total Comprehensive Income for the Year	-	3.88	3.88
Bonus Shares Issued by capitalizing	-	-	-
Balance as at 31st March,2024	171.00	(189.25)	(18.25)
Balance as at 1st April,2024	171.00	(189.25)	(18.25)
Profit for the year	-	112.64	112.64
Other Comprehensive Income for the Year	-	-	-
Total Comprehensive Income for the Year	-	112.64	112.64
Bonus Shares Issued by capitalizing	-	-	-
Balance as at 31st March,2025	171.00	(76.61)	94.39

The accompanying notes are an integral part of the financial statements

As per our report of even date

For S V J K and Associates
Chartered Accountants
Registration No. 135182W

For and on behalf of the Board
ONESOURCE INDUSTRIES AND VENTURES LIMITED

Reeturaj Verma
Partner

M No 193591

Vibhu Maurya
Managing
Director & CFO
DIN: 06458105

Atul Chauhan
Director
DIN: 00465990

Neha Prajapati
Company Secretary

M. No. A67093

Place: Ahmedabad
Date: 30th May, 2025

Place: Bhopal
Date: 30th May, 2025

ONESOURCE INDUSTRIES AND VENTURES LIMITED
"2" Property, Plant & Equipment

(Rs. In Lacs)

PARTICULARS	Computer and Processing Unit	TOTAL TANGIBLE ASSETS
Gross Carrying Amount as at March 31,2023	0.49	0.49
Additions	-	-
Disposals/ Deduction	-	-
Gross Carrying Amount as at March 31,2024	0.49	0.49
Additions	2.66	2.66
Disposals/ Deduction	-	-
Gross Carrying Amount as at March 31,2025	3.15	3.15
Accumulated Depreciation/ Amortization and Impairment		
Balance as at March 31,2023	0.46	0.46
Depreciation for the year	-	-
Depreciation on Disposals	-	-
Balance as at March 31,2024	0.46	0.46
Depreciation for the year	0.58	0.58
Depreciation on Disposals	-	-
Balance as at March 31,2025	1.05	1.05
Net Carrying Amount		
As at March 31,2025	2.11	2.11
As at March 31,2024	0.02	0.02
As at March 31,2023	0.02	0.02

Note: The Company has elected to continue with the carrying value for all of its property, plant & equipment as recognized in the financial statements as the date of transition to IND AS. i.e. 1st April,2019 measured as per previous GAAP and use that as its deemed cost as at the date of transition.

(Rs. In Lacs)					
Sr. No	Particulars		As At 31.03.2025		As At 31.03.2024
"3"	Loans				
	(a) Secured, Considered Goods	-		-	
	(b) Unsecured, Considered Goods				
	Loan to Related	-		-	
	Parties Loan to	80.4	80.44	126.	126.86
	Others	4		86	
"4"	Other Financial Asset				
	Security Deposit for	3.0		3.00	
	lease Interest	0	3.00	-	3.00
	accrued on lease	-			
"5"	Investments				
	Investments	-	-	-	-
"6"	Trade Receivables				
	Undisputed Trade Receivables				
	(i) Considered Good				
	Aging of Trade Receivables				
	Less than 6	56.32		1.21	
	months 6	-		0.18	
	months to 1	-		23.60	
	year	-		-	
	1-2 year	-		-	
	2-3 years	-		-	
	More than 3 years	-		-	
	(i) Considered Doubtful	-	56.32	-	24.99
	Disputed Trade Receivables				
	(i) Considered Good	-		-	
	(i) Considered Doubtful	-		-	
"7"	Cash and cash equivalents				
	Balances with Bank				
	- In Current	2.2		1.9	
	Accounts Cash on	9		3	
	hand	0.0	2.37	0.9	2.83
	In Fixed Deposits	7		0	
		-		-	
"8"	Current Loans				
	(a) Secured, Considered Goods	-		-	
	(b) Unsecured,				
	Considered Goods	-		-	
	Advance to staff	-		-	
	Loans & Advances to Related Parties	120.		160.1	
	(including business				
	Advances) Advances to	15	191.95	5	190.15
	Suppliers	9.8		-	
	Others	1		30.0	
		61.9		0	
		9			
"9"	Current Tax Assets (Net)				
	Balance with Revenue Authorities	-		3.22	
			-		3.22
"10"	Other Current Assets				
	Miscellaneous expense not written off	-		6.80	
			-		6.80

"11"	Equity Share Capital				Rs. (In Lacs)	
	Particulars	Number of Shares	Amount	Number of Shares	Amount	
	Authorised Share Capital					
	Equity Shares of Rs.1 each	550,000,000	5,500.00	5,000,000		500.00
	Issued,Subscribed & Fully paid up					
	Equity Shares of Rs.1 each, fully paid	30,750,000	307.50	30,750,000		307.50
	(a) Reconciliation of Number of Shares					
	Balance as at the beginning of the Year	3,075,000	307.50	3,075,000		307.50
	Adjustment for Sub Division of Equity Shares*	27,675,000	-	-		-
	Issued During the Year	-	-	-		-
	Bonus Issue	-	-	-		-
	Balance as at the end of the Year	30,750,000	307.50	3,075,000		307.50
	*Pursuant to the approval of the shareholders at the Extra Ordinary General Meeting of the Company held on August 21,2024 each equity share of face value of Rs. 10/- per share was sub-divided into ten equity shares of face value of Re. 1/- per share, with effect from the record date, i.e., September 13, 2024.					
	(b) Details of Share holding more than 5% Shares:-	Number of Shares	%	Number of Shares	%	
	Vihu Maurya	8,910,569	28.98%	1,998,823	65.00%	
	Rohit Maurya	-	0.00%	133,763	4.35%	
	(c) Shares held by the promoters at the end of the year	Number of Shares	%	Number of Shares	%	
	Vibhu Maurya	8,910,569	28.98%	1,998,823	65.00%	
	(% Change during the year: During the year promoter's shareholding reduce by 36.02%) Other Equity					
"12"					Rs. (In Lacs)	
	Particulars	Revaluation Reserve	Capital Reserve	Retained Earnings	Total	
	Balance as at 1st April,2023	-	-	(193.14)	(22.14)	
	Profit for the year	-	-	3.88	3.88	
	Other Comprehensive Income for the Year	-	-	-	-	
	Total Comprehensive Income for the Year	-	-	3.88	3.88	
	Bonus Shares Issued by capitalizing	-	-	-	-	
	Balance as at 31st March,2024	-	-	(189.25)	(18.25)	
	Balance as at 1st April,2024	-	-	(189.25)	(18.25)	
	Profit for the year	-	-	112.64	112.64	
	Other Comprehensive Income for the Year	-	-	-	-	
	Total Comprehensive Income for the Year	-	-	112.64	112.64	
	Bonus Shares Issued by capitalizing	-	-	-	-	
	Balance as at 31st March,2025	-	-	(76.61)	94.38	

"13"	Current Financial Liabilities - Borrowings				Rs. (In Lacs)	
	Particulars		As At 31.03.2025		As At 31.03.2024	
	Secured Loan					
	From Bank	-	-	-	-	
	Unsecured Loans					
	Loan from Others	6.40		30.00		
			6.40		30.00	
"14"	Current Liabilities - Trade Payables					
	Undisputed Dues:					
	i] Due to Micro and Small Enterprises	-		-		
	ii] Other than due to Micro and Small Enterprises					
	Outstanding for less than 1 year	22.95		2.58		
	Outstanding for 01-02 years	0.71		3.68		
	Outstanding for 02-03 years	-		-		
	Outstanding for More than 3 years	-		-		
	Disputed Dues:					
	i] Due to Micro and Small Enterprises	-		-		
	ii] Other than due to Micro and Small Enterprises	-		-		
			23.66		6.26	
"15"	Other Financial Liabilities					
	Business Advances	-		30.00		
						30.00
"16"	Other Current Liabilities					
	(i) TDS and TCS Payable	4.23		1.65		
	(ii) Expense Payable	16.07		-		
	(iii) Salary Payable (ii)TCS Payable	0.83		-		
		1.08		-		
			20.30		1.65	
"17"	Current Tax Liabilities (Net)					
	(i) Current tax provision (Net)	34.61		0.72		
			34.61		0.72	

"18"	Revenue from Operations					
	a) Sale of Products (Net)		7,025.32			809.99
	b) Sale of Services		-			-
	c) Other Income		-			-
			7,025.32			809.99
"19"	Other Income					
	a) Interest Income	- 12.97		17.79		
	b) Other Income			6.00		
			12.97		23.79	
"20"	Purchase of traded goods					
	(i) Purchase of Goods		6,948.53			809.91
			6,948.53		809.91	
"21"	Employees Benefits Expenses					
	Salaries and Bonus Director Remuneration		10.43			10.50
			12.08			
			22.51		10.50	
"22"	Finance Cost Interest Expenses Bank & Other Charges					
			0.11			
			0.01			0.01

"23"	Depreciation and amortisation expenses		0.12	0.01
	Depreciation	0.58		-
	Amortisation of Right to use asset		-	-
	Impairment loss of subsidiary		-	-
			0.58	-
"24"	Other Expenses			
	GST tax expense	1.47		
	Filing Fees	0.02		
	Listing Fees	7.80		- 3.25
	NSDL/CDSL/RTA Expenses	4.08		0.86
	Gst Expenses			0.19
	Sundry Balance Written off	11.24		
	Commission	20.00		
	Other expenses	0.64		0.08
	Audit Fees	3.54		
	Prior period expenditure	2.60		
	Advertisement & Subscription	1.43		0.23
	Legal & Professional Charges	2.15		0.80
	Corporate Office Rent	2.32		3.73
	Penalty charges	6.95		0.10
			64.21	9.25
"25"	Earning Per Equity Share * Before Exceptional Itmes			
	1. Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders		112.64	3.88
	2. Number of equity shares used as denominator for calculating EPS		30,750,000	30,750,000
	3. Basic and Diluted Earning per Share			
	4. Face Value per equity share (in Rs)		0.37	0.01
			1.00	1.00
	* Note: Previous year EPS is recalculated based on Change in Number			

"26"	Related Party Disclosures under IND AS 24		
	Related Parties/Nature of Relationship :		
A.	Enterprises over which Key Managerial Personnel exercises significant influence		
	1. Greater India Export Pvt Ltd		
	2. Sdbbhav Minerals Pvt Ltd		
	Rs. (In Lacs)		
	Nature of Transaction	FY 2024-25	FY 2023-24
	Enterprises over which Key Managerial Personnel exercises significant influence		
	Business Advances Given during the year		
	Greater India Export Pvt Ltd	-	-
	Sdbbhav Minerals Pvt Ltd	45.30	5.90
	Business advances received back during the year		
Greater India Export Pvt Ltd	-	7.43	
Sdbbhav Minerals Pvt Ltd	85.30	15.24	
Interest Income			
Sdbbhav Minerals Pvt Ltd	-	13.08	
Closing Balances at the year ended			
Greater India Export Pvt Ltd	37.22	(7.43)	
Sdbbhav Minerals Pvt Ltd	82.93	3.74	
B.	Key Managerial Persons		
	Vibhu Maurya	Managing Director and CFO	
	Sachin Maurya	Non-executive Director	
	Ankit Kotwani	Non-executive Director	
	Atul Chauhan	Independent Director	
	Mr. Naishad Dineshbhai Modi (Resignation Date:18th July, 2024)	Executive Director	
	Harshaben Tolaram Bhagwani (Appointment Date : 27th August, 2024)	Independent Director	
	Ritik Wagh (Appointment Date : 7th October, 2024)	Independent Director	
	Rahul Kumar (Appointment Date : 7th October, 2024)	Independent Director	
	Neha Ravi Prajapati (Appointment Date : 27th August, 2024)	Company Secretary	
	Kartik Jain (Resignation Date: 05th February, 2024)	Company Secretary	
	Rs. (In Lacs)		
	Nature of Transaction	FY 2024-25	FY 2023-24
	Key Managerial Personnel		
	Remuneration		
	Ankit Kotwani	6.08	8.00
	Kartik Jain	-	2.50
	Neha Ravi Prajapati	1.60	-
	Shibhu Maurya	6.00	-
Reimbursement of Expenditure			
Neha Ravi Prajapati	0.06	-	
Outstanding Payable			
Key Managerial Personnel			
Neha Ravi Prajapati	0.43	-	
Ankit Kotwani	6.00	-	
Shibhu Maurya	6.00	-	

"27"	Financial Instruments					(Rs. In Lacs)
	Particular		Carrying Value		Fair Value	
	Financial Assets		March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
	Amortised cost					
	Trade receivables		56.32	24.99	56.32	24.99
	Cash and cash equivalents		2.37	2.83	2.37	2.83
	Loans and Advances (Current)		191.95	190.15	191.95	190.15
	Loans and Advances (Non-Current)		80.44	126.86	80.44	126.86
	Investment		-	-	-	-
	Total Assets		331.08	344.83	331.08	344.83
	Financial Liabilities					
	Amortised cost					
	Long Term Borrowings		-	-	-	-
	Trade payables		23.66	6.26	23.66	6.26
	Other Financial Liabilities		-	-	-	-
Short Term Borrowings		6.40	30.00	6.40	30.00	
Total Liabilities		30.06	36.26	30.06	36.26	
<p>The management assessed that fair value of cash and short-term deposits, trade receivables, trade payables, and other current financial assets and liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.</p> <p>The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.</p> <p>The following methods and assumptions were used to estimate the fair values:</p> <p>(i) Long-term fixed-rate receivables/borrowings are evaluated by the Company based on parameters such as interest rates, specific country risk factors, individual creditworthiness of the customer and the risk characteristics of the financed project. Based on this evaluation, allowances are taken into account for the expected losses of these receivables.</p> <p>(ii) Fair values of the Company's interest-bearing borrowings and loans are determined by using DCF method using discount rate that reflects the issuer's borrowing rate as at the end of the reporting period. The own non-performance risk as at March 31, 2025 was assessed to be insignificant.</p> <p>(iii) The fair values of the unquoted equity shares, if any have been estimated using a discounted cash flow model. The valuation requires management to make certain assumptions about the model inputs, including forecast cash flows, discount rate, credit risk and volatility, the probabilities of the various estimates within the range can be reasonably assessed and are used in management's estimate of fair value for these unquoted equity investments.</p>						
<p>Financial Risk Management</p> <p>The Company's principal financial liabilities, comprise loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations and to provide guarantees to support its operations. The Company's principal financial assets include loans, trade and other receivables, and cash and short-term deposits that derive directly from its operations.</p> <p>The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk and interest rate risk. The Company's primary focus is to foresee the unpredictability of financial markets and seek to minimize potential adverse effects on its financial performance.</p> <p>The Board of Directors reviews and agrees policies for managing each of these risks, which are summarized below:</p> <p>Credit Risk</p> <p>Credit risk is the risk of financial loss to the Company if a customer or counter party to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers and investment securities. Credit risk arises from cash held with banks and financial institutions, as well as credit exposure to clients, including outstanding accounts receivable. The maximum exposure to credit risk is equal to the carrying value of the financial assets. The objective of managing counterparty credit risk is to prevent losses in financial assets. The Company assesses the credit quality of the counter parties, taking into account their financial position, past experience and other factors.</p> <p>Trade and other receivables</p> <p>The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. The demographics of the customer, including the default risk of the industry and country in which the customer operates, also has an influence on credit risk assessment. In addition, receivable balances are monitored on an ongoing basis with the result that the Company's exposure to Bad debt is not significant. Also the Company does not enter into sales transaction with customers having credit loss history. There are no significant Credit risk with related parties of the Company. The Company's is exposed to Credit risk in the event of non payment of customers. Credit risk concentration with respect to Trade Receivables is mitigated by the Company's large customer base. Adequate expected credit losses are recognised as per the assessment. The history of Trade receivables shows an allowance for bad and doubtful debts of Rs Nil (Nil as at March 31,2025). The Company has made allowance of Rs Nil (Nil as at March 31,2025) against Trade receivable of Rs. 56.32 lacs (Rs. 24.99 lacs as at March 31,2024).</p> <p>Bank Deposits</p> <p>The company maintains its cash and cash equivalents and bank deposits with reputed and highly rated bank. Hence, there is no significant credit risk on such deposits.</p> <p>Investments</p> <p>The Company limits its exposure to credit risk by generally investing in liquid securities and only with counterparties that have a good credit rating. The company does not expect any losses from non-performance by these counter-parties, and does not have any significant concentration of exposures to specific industry sectors.</p> <p>Liquidity risk</p> <p>Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company manages its liquidity risk through credit limits with banks.</p> <p>The Company's corporate treasury department is responsible for liquidity, funding as well as settlement management. In addition, processes and policies related to such risks are overseen by senior management.</p> <p>The working capital position of the Company is given below :</p>						
(Rs. In Lacs)						
Particulars		For the year ended March 31, 2025	For the year ended March 31, 2024			
Cash and Cash equivalents		2.37	2.83			
Total		2.37	2.83			
The table below provides details regarding the contractual maturities of significant financial liabilities as at March 31, 2025 and March 31, 2024.						
(Rs. In Lacs)						
Particulars	As at	Less than 1 year	As at	Less than 1 year		
Borrowings	31-03-25	6.40	31-03-24	30.00		
	31-03-24	30.00	31-03-23	30.00		
Trade Payables	31-03-25	23.66	31-03-24	6.26		
	31-03-24	6.26	31-03-23	7.65		
Other Financial Liabilities	31-03-25	-	31-03-24	-		
	31-03-24	-	31-03-23	-		

"28"

"29"	<p>Capital management The Company's policy is to maintain a strong capital base so as to maintain investor, creditor and market confidence and to sustain future development of the business. The capital structure is as follows: (Rs in Lakhs)</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>March 31, 2025</th> <th>March 31, 2024</th> </tr> </thead> <tbody> <tr> <td>Total equity attributable to the equity shareholders of the company</td> <td>401.88</td> <td>289.25</td> </tr> <tr> <td>As percentage of total capital</td> <td>98.43%</td> <td>90.60%</td> </tr> <tr> <td>Current borrowings</td> <td>6.40</td> <td>30.00</td> </tr> <tr> <td>Non-current borrowings</td> <td>-</td> <td>-</td> </tr> <tr> <td>Total borrowings</td> <td>6.40</td> <td>30.00</td> </tr> <tr> <td>As a percentage of total capital</td> <td>1.57%</td> <td>9.40%</td> </tr> <tr> <td>Total capital (borrowings and equity)</td> <td>408.28</td> <td>319.25</td> </tr> </tbody> </table>	Particulars	March 31, 2025	March 31, 2024	Total equity attributable to the equity shareholders of the company	401.88	289.25	As percentage of total capital	98.43%	90.60%	Current borrowings	6.40	30.00	Non-current borrowings	-	-	Total borrowings	6.40	30.00	As a percentage of total capital	1.57%	9.40%	Total capital (borrowings and equity)	408.28	319.25																																				
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"30"	<p>Trade Payable to MSME According to the information available with the Management, on the basis of intimation received from suppliers regarding status of Micro, Small And Medium Enterprise (Rs in Lakhs)</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>2024-25</th> <th>2023-24</th> </tr> </thead> <tbody> <tr> <td>Principal Amount Due</td> <td>-</td> <td>-</td> </tr> <tr> <td>Interest Due on above</td> <td>-</td> <td>-</td> </tr> <tr> <td>Amount of interest paid in terms of Section 16 of MSE Act, 2006</td> <td>-</td> <td>-</td> </tr> <tr> <td>Amount of interest due and payable for the period of delay</td> <td>-</td> <td>-</td> </tr> <tr> <td>Amt of interest accrued and remaining unpaid as at year end</td> <td>-</td> <td>-</td> </tr> <tr> <td>Amt. of further interest remaining due and payable in the succeeding year</td> <td>-</td> <td>-</td> </tr> </tbody> </table>	Particulars	2024-25	2023-24	Principal Amount Due	-	-	Interest Due on above	-	-	Amount of interest paid in terms of Section 16 of MSE Act, 2006	-	-	Amount of interest due and payable for the period of delay	-	-	Amt of interest accrued and remaining unpaid as at year end	-	-	Amt. of further interest remaining due and payable in the succeeding year	-	-																																							
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Amt of interest accrued and remaining unpaid as at year end	-	-																																																											
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"31"	<p>Events Occurring After Balance - Sheet The Company evaluates events and transactions that occur subsequent to the balance sheet date but prior to the approval of financial statements to determine the necessity for recognition and/or reporting of any of these events and transactions in the financial statements. As of 30th May,2025 there were no subsequent events to be recognised or reported that are not already disclosed."</p>																																																												
"32"	<p>Segment Information Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker (CODM). The CODM is considered to be the Board of Directors who makes strategic decisions and is responsible for allocating resources and assessing performance of the operating segments. The Company's only business segment is in Herbal, Ayurvedic and Agro Commodity, hence the disclosure of segment wise information as required by Ind AS 108 on "Segment Reporting" is not applicable.</p>																																																												
"33"	Contingent Liabilities and Commitment																																																												
"34"	Compliance with number of layers of companies: . The Company does not have any Subsidiary Company.																																																												
"35"	Registration of charges or satisfaction with Registrar of Companies – There is no charge created by the Company.																																																												
"36"	Relationship with Struck off Companies: Not Applicable																																																												
"37"	Wilful Defaulter: The Company has not been declared as Wilful Defaulter by any Bank or Financial Institutions or Government or any Government Authority																																																												
"38"	Details of Benami Property held : No proceedings have been initiated during the year or are pending against the Company as at March																																																												
"39"	Capital WIP : Not Applicable																																																												
"40"	Intangible assets under development: Not Applicable																																																												
"41"	In the opinion of the Board of Directors, Current Assets, Loans and Advances have a value of realization equivalent to the amount at which																																																												
"42"	Previous Years Figures have been re-grouped/ re-arranged wherever consider necessary.The Companies has complied the above accounts																																																												
"43"	<table border="1"> <thead> <tr> <th>Ratios</th> <th>2024-2025</th> <th>2023-2024</th> <th>% of Change</th> </tr> </thead> <tbody> <tr> <td>Current Ratio</td> <td>4.72</td> <td>3.32</td> <td>42%</td> </tr> <tr> <td>Debt Equity Ratio</td> <td>0.02</td> <td>0.10</td> <td>-85%</td> </tr> <tr> <td>Debt Service coverage ratio</td> <td>NA</td> <td>NA</td> <td>NA</td> </tr> <tr> <td>Return on Equity Ratio</td> <td>0.28</td> <td>0.01</td> <td>1988%</td> </tr> <tr> <td>Inventory Turnover Ratio</td> <td>45.09</td> <td>NA</td> <td>NA</td> </tr> <tr> <td>Trade Receivables turnover ratio</td> <td>124.74</td> <td>32.41</td> <td>285%</td> </tr> <tr> <td>Trade payables turnover ratio</td> <td>293.69</td> <td>116.44</td> <td>152%</td> </tr> <tr> <td>Net capital turnover ratio</td> <td>29.53</td> <td>4.78</td> <td>518%</td> </tr> <tr> <td>Net profit ratio (in %)</td> <td>1.60%</td> <td>0.48%</td> <td>234%</td> </tr> <tr> <td>Return on Capital employed (in %)</td> <td>37.68%</td> <td>1.29%</td> <td>2821%</td> </tr> <tr> <td>Return on investment</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> </tr> </tbody> </table> <p>Current Ratio : Increased primarily due to increase in Current Assets</p> <p>Debt Service coverage ratio : Increased primarily due to increase in EBITDA & Turnover of Company</p> <p>Return on Equity Ratio : Increased due to increase in operating profit of Company</p> <p>Inventory Turnover Ratio : Not increased significantly, Increased due to increase in price of Goods</p> <p>Trade Receivables turnover ratio : Increased primarily due to efficient extension of credit period</p> <p>Debt Equity Ratio: It is decreased due to repayment of Debt</p> <p>Return on Equity Ratio : Increased primarily due to increase in operating profit of company</p> <p>Trade Receivables turnover ratio: Increased primarily due to increase in Sales of company</p> <p>Trade Payables turnover ratio: Increased primarily due to increase in Purchase of company during the year</p> <p>Net capital turnover ratio: Increased due to increase in turnover of company</p> <p>Net profit ratio : Increased due to increase in operating profit of Company</p> <p>Return on Capital employed : Increased due to operating profit of Company</p> <table border="1"> <thead> <tr> <th>Ratios</th> <th>Numerator</th> <th>Denominator</th> </tr> </thead> <tbody> <tr> <td>Current Ratio</td> <td>Current Assets</td> <td>Current Liabilities</td> </tr> <tr> <td>Debt Equity Ratio</td> <td>Debt Capital</td> <td>Shareholder's Equity</td> </tr> <tr> <td>Debt Service coverage ratio</td> <td>EBITDA-CAPEX</td> <td>Debt Service (Int+Principal)</td> </tr> </tbody> </table>	Ratios	2024-2025	2023-2024	% of Change	Current Ratio	4.72	3.32	42%	Debt Equity Ratio	0.02	0.10	-85%	Debt Service coverage ratio	NA	NA	NA	Return on Equity Ratio	0.28	0.01	1988%	Inventory Turnover Ratio	45.09	NA	NA	Trade Receivables turnover ratio	124.74	32.41	285%	Trade payables turnover ratio	293.69	116.44	152%	Net capital turnover ratio	29.53	4.78	518%	Net profit ratio (in %)	1.60%	0.48%	234%	Return on Capital employed (in %)	37.68%	1.29%	2821%	Return on investment	N/A	N/A	N/A	Ratios	Numerator	Denominator	Current Ratio	Current Assets	Current Liabilities	Debt Equity Ratio	Debt Capital	Shareholder's Equity	Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)
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Return on Equity Ratio	Profit for the year	Average
		Shareholder's Equity
Inventory Turnover Ratio	COGS	Average Inventory
Trade Receivables turnover ratio	Net Sales	Average trade receivables
Trade payables turnover ratio	Total Purchases	Closing Trade Payables
Net capital turnover ratio	Sales	Working capital (CA-CL)
Net profit ratio	Net Profit	Sales
Return on Capital employed	EBIDTA	Capital Employed
Return on investment	Net Profit	Investment

Note: 44 Additional Regulatory Information

- (a) **Details of crypto currency or virtual currency**
The Company has neither traded nor invested in Crypto currency or Virtual Currency during the year ended March 31, 2025 and March 31, 2024. Further, the Company has also not received any deposits or advances from any person for the purpose of trading or investing in Crypto Currency or Virtual Currency.
- (b) **Undisclosed income**
During the year ended March 31, 2025 and March 31, 2024, the Company has not surrendered or disclosed as income any transactions not recorded in the books of accounts in the course of tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- (c) **Loans or advances to specified persons**
The Company has granted loans or advances in nature of loans to promoters/directors/KMPs/Related parties (as defined under the Companies Act, 2013) for the period ended March 31, 2025 and March 31, 2024 as disclosed in Note:26 of Financial Statements.
- (d) **Compliance with numbers of layers of companies**
The Company is in compliance with the number of layers of companies in accordance with clause 87 of Section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 during the period ended March 31, 2025 and March 31, 2024.
- (e) **Utilisation of borrowed funds and share premium**
During the year ended March 31, 2025 and March 31, 2024, the Company has not advanced or loaned or invested funds (either borrowed funds or share premium or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:
(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
(ii) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
During the year ended March 31, 2025 and March 31, 2024, the Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
(ii) provide any guarantee, security, or the like on behalf of the ultimate beneficiaries.
- (f) **Relationship with struck off companies**
The Company does not have any transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 during the year ended March 31, 2025 and March 31, 2024.
- (g) The Company has not been declared Wilful Defaulter by any bank or financial institution or government or any government authority.
- (h) No proceeding has been initiated nor pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (i) **Others:**
(a) Balances of Sundry Creditors, Debtors, Receivables / Payables from / to various parties / authorities are subject to confirmation from the respective parties, and necessary adjustments if any, will be made on its reconciliation.
(b) In the Opinion of the Board of Directors the aggregate value of current assets on realization in ordinary course of business will not be less than the amount at which these are stated in the Balance Sheet.
(c) Previous year's figures have been re-arranged and re-grouped, wherever necessary to make them comparable with those of current year.