Date: 05th September, 2026

To,
The Listing Department
The BSE Limited
Phiroze Jeejeebhoy Towers Dalal Street, Fort,
Mumbai 400 001

BSE Scrip Code: 530805

Subject: Annual report of 32nd Annual General Meeting under Regulation 34 (1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir/Madam,

Pursuant to provisions of Regulation 34(1) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, enclosed please find herewith Annual Report for the Financial Year 2025-26 and Notice convening 32nd Annual General Meeting (AGM) of the Company scheduled to be held on Wednesday, 30th September, 2026 at 11.00 A.M. (IST) through Video Conferencing/ Other Audio Visual Means.

The Annual Report and Notice of AGM are being sent through electronic mode to those Members whose e-mail addresses are registered with the Company/Depositories.

The aforesaid documents are also available on the website of the Company at www.osivl.com.

We request you to take the above information on record.

Thanking you,
Yours faithfully

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

NEHA PRAJAPATI
Digitally signed by NEHA PRAJAPATI
Date: 2026.09.05 13:27:00 +05'30'

CS NEHA RAVI PRAJAPATI
Company Secretary and Compliance Officer
M. No: A67093

Encl: as above

ONESOURCE INDUSTRIES AND VENTURES LIMITED

(Formerly Known as Onesource Ideas Venture Limited)

32nd
ANNUAL REPORT
2025-2026

Table of Content

Managing Director’s Massage

Dear Shareholders,

It is with great pride that I present the Annual Report of your Company for the financial year ended 31st March, 2026.

The year under review has been transformative. In an environment marked by global uncertainties, supply chain disruptions, and volatile commodity markets, your Company has not only remained resilient but has also achieved commendable growth in revenue and business scale. This performance reflects our strong fundamentals, disciplined execution, and unwavering focus on value creation.

The agriculture and trading sector is evolving rapidly, driven by increasing global demand, changing consumption patterns, and the need for efficient supply chains. Your Company has embraced this transformation by strengthening its presence in key agricultural commodities such as rice, pulses, and allied products. We have expanded our reach, deepened our market relationships, and enhanced our operational capabilities.

Our vision goes beyond growth—we aspire to build a future-ready enterprise that is agile, sustainable, and globally competitive. We are actively investing in strengthening our sourcing networks, improving logistics efficiency, and leveraging technology to enhance transparency and scalability. Your Company remains committed to maintaining high standards of corporate governance, transparency, and compliance with applicable regulatory requirements. As a listed entity, we continue to align our practices with the expectations of stakeholders and regulatory authorities.

Sustainability remains at the core of our strategy. We are committed to responsible sourcing, supporting farming communities, and conducting our business with integrity and accountability.

I would like to place on record my sincere appreciation for our employees, partners, and stakeholders whose continued support has been instrumental in our success. As we look ahead, we are confident that our strategic direction, combined with our execution strength, will enable us to achieve even greater milestones.

Warm Regards:
Ms. Simran Mishra
Managing Director

CORPORATE INFORMATION

Registered Office:	
2nd floor, 234, M.P. Nagar Zone-1, Bhopal, Madhya Pradesh, India, 462011	
Email Id: cs@osivl.com	**Contact No**: +91 62321 19251

BOARD OF DIRECTORS		
Name	**(DIN)**	**Designation**
Ms. Simran Mishra	11918171	Managing Director
Mr. Sachin Maurya	05295874	Non-Executive Director
Ms. Harshaben Tolaram Bhagwani	10739148	Independent Director
Mr. Ritik Wagh	10768388	Independent Director
Mr. Himanshu Suryakantbhai Soni	11780618	Independent Director
Ms. Shital Kishorbhai Fumakiya	11789489	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. Ritik wagh	Chairperson
Ms. Ritik wagh	Member	Mr. Sachin Maurya	Member
Ms. Harshaben Tolaram Bhagwani	Member	Ms. Shital Kishorbhai Fumakiya	Member

AUDIT COMMITTEE	
Name	**Designation**
Mr. Himanshu Suryakantbhai Soni	Chairperson
Ms. Simran Mishra	Member
Mr. Ritik wagh	Member

STATUTORY AUDITOR	SECRETARIAL AUDITOR
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	**Mrs. Alpana Sethia** Practicing Company Secretary 10B, Heysham Row, Kolkata-700020 **Mail ID**: alpanasethia@gmail.com

REGISTRAR & SHARE TRANSFER AGENT	BANKERS
Purva Sharegistry (India) Pvt. Ltd, No 9, Shiv Shakti Industrial Estate, Ground Floor, J R Boricha Marg. Opp Kasturba Hospital, Lower Parel, Mumbai, Maharashtra, 400011 **Tel. Number: 022 - 23016761 / 23018261** **Email Id:** support@purvashare.com **Website:** www.purvashare.com	IDBI Bank Limited ICICI Bank Limited AXIS Bank Limited

NOTICE is hereby given that the 32nd Annual General Meeting ("AGM") of the Members of ONESOURCE INDUSTRIES AND VENTURES LIMITED (Formerly Known as Onesource Ideas Venture Limited) will be held on Wednesday, September 30, 2026 at 11:00 A.M. (IST) through Video Conferencing / Other Audio-Visual Means ("VC"/ "OAVM") in compliance with provisions of the Companies Act, 2013 ("the Act") and Rules framed thereunder and the Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("the SEBI Listing Regulations") to transact the businesses as set forth in the Notice of the AGM ("Notice"), which will be circulated for convening the AGM in due course 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, 2026 comprising of the Balance Sheet as at March 31, 2026, 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** the Audited financial statements of the Company for the financial year ended 31st March, 2026 together with Reports of the Board of Directors and Statutory Auditors thereon be and are hereby received considered 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."

SPECIAL BUSINESSES:

3. TO REGULARISE MR. HIMANSHU SURYAKANTBHAI SONI (DIN: 11780618) AS A NON-EXECUTIVE –INDEPENDENT DIRECTOR OF THE COMPANY:

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

"**RESOLVED THAT** in accordance with, the provisions of Sections 149, 150 and 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act'), and the Rules made thereunder, read with Schedule IV of the Act and Regulation 16(1)(b) and Regulation 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') (including any statutory modification(s) or re-enactment thereof for the time being in force), Mr. Himanshu Suryakantbhai Soni (DIN: 11780618) who was appointed as an Additional Director of the Company with effect from 08th July, 2026, pursuant to Section 161 of the Act and who has submitted a declaration that he meets the criteria of Independence as provided under the Act and the Listing Regulations, approval of the Members be and hereby accorded to appoint Mr. Himanshu Suryakantbhai Soni (DIN: 11780618), to continue as Non-Executive Independent Director of the Company for the remaining period of his term of 5 years."

"**RESOLVED FURTHER THAT** Mr. Himanshu Suryakantbhai Soni (DIN: 11780618), Non-executive Independent Director of the Company, who has submitted a declaration that he meets the criteria for Independence as provided in Section 149(6) of the Act and who is eligible for appointment, be and is hereby appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, to hold office for five consecutive years with effect from 08th July, 2026."

"**RESOLVED FURTHER THAT** any Director of the Company and company secretary authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and sign and execute all applications, documents and writings that may be required, on behalf of the Company and generally to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid Resolution."

4. TO REGULARISE MS. SHITAL KISHORBHAI FUMAKIYA (DIN: 11789489) AS A NON-EXECUTIVE –INDEPENDENT DIRECTOR OF THE COMPANY

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

"**RESOLVED THAT** in accordance with, the provisions of Sections 149, 150 and 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act'), and the Rules made thereunder, read with Schedule IV of the Act and Regulation 16(1)(b) and Regulation 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing

Regulations') (including any statutory modification(s) or re-enactment thereof for the time being in force), Ms. Shital Kishorbhai Fumakiya (DIN: 11789489) who was appointed as an Additional Director of the Company with effect from 08th July, 2026, pursuant to Section 161 of the Act and who has submitted a declaration that she meets the criteria of Independence as provided under the Act and the Listing Regulations, approval of the Members be and hereby accorded to appoint Ms. Shital Kishorbhai Fumakiya (DIN: 11789489) to continue as Non-Executive Independent Director of the Company for the remaining period of her term of 5 years."

"**RESOLVED FURTHER THAT** Ms. Shital Kishorbhai Fumakiya (DIN: 11789489) Non-executive Independent Director of the Company, who has submitted a declaration that she meets the criteria for Independence as provided in Section 149(6) of the Act and who is eligible for appointment, be and is hereby appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, to hold office for five consecutive years with effect from 08th July, 2026."

"**RESOLVED FURTHER THAT** any Director of the Company and company secretary authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and sign and execute all applications, documents and writings that may be required, on behalf of the Company and generally to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid Resolution."

5. APPOINTMENT OF MS. SIMRAN MISHRA (DIN: 11918171) AS A DIRECTOR OF THE COMPANY.

To Consider and if thought fit, to pass with or without modification, the following resolution as an **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], Ms. Simran Mishra (DIN: 11918171), who was appointed by the Board of Directors as an Additional Director of the Company with effect from 29th August, 2026 under Section 161 of the Act and the Articles of Association of the Company and who holds office up to the date of this 32nd 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 her 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."

6. APPOINTMENT OF MS. SIMRAN MISHRA (DIN: 11918171) AS THE EXECUTIVE DIRECTOR OF THE COMPANY DESIGNATED AS "MANAGING DIRECTOR" WITH EFFECT FROM 29TH AUGUST, 2026 TO 28TH AUGUST 2031.

To consider and if thought fit, to pass, the following resolution, with or without modifications 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 Ms. Simran Mishra (DIN: 11918171) as the Managing Director (MD) of the Company for a period of 5 (five) Years with effect from 29th August, 2026.

RESOLVED FURTHER THAT the said appointment shall be for a period of five (5) years with effect from 29th August, 2026 at a remuneration upto Rs. 06,00,000 (Rupees Six Lakh only) per annum.

RESOLVED FURTHER THAT Ms. Simran Mishra (DIN: 11918171), shall be entitled to reimbursement of actual expenses incurred in connection with entertainment, travelling, boarding, lodging, and other business-related expenditures, in accordance with the Company’s policy.

RESOLVED FURTHER THAT the remuneration payable to Ms. Simran Mishra (DIN: 11918171), as the Managing Director shall be subject to the following conditions:

a. the total remuneration payable in any financial year by way of salary, perquisites, commission and other allowances shall not exceed the overall limit of five percent (5%) of the net profits of the Company as applicable to each of the Managing Director / Whole time Directors of the Company and / or ten percent (10%) of the net profits of the Company for all Managing Director / Whole-time Directors in accordance with the provisions of Sections 197, 198 and other applicable provisions, if any, of the Companies Act, 2013, read with Schedule V and rules made thereunder including any statutory amendments, modifications or re-enactment thereof, as may be made thereto and for the time being in force; or

b. if the Remuneration exceeds the limits as prescribed in the provisions of Section 197, 198 of the Companies Act, 2013, the remuneration payable shall be within the maximum permissible limits specified under Section II of Part II of Schedule V to the Companies Act, 2013, in case of no profits / inadequate profits and term of the appointment as regards remuneration would stand revised in such case and will not exceed three years from the date of such insufficiency.

RESOLVED FURTHER THAT the Board of Directors (or the Nomination and Remuneration Committee) be and is hereby authorized to alter or vary the terms of remuneration, including the periodic revision of salary and payment of performance-linked incentives or commission, from time to time, provided that the total remuneration shall remain within the limits stipulated in Schedule V of the Companies Act, 2013."

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."

7. ALTERATION OF THE OBJECT CLAUSE OF THE MEMORANDUM OF ASSOCIATION OF THE COMPANY.

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

"**RESOLVED THAT** pursuant to the provisions of Sections 4, 13 and 15 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with the Companies (Incorporation) Rules, 2014, and other applicable rules made thereunder, including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and subject to such approvals, permissions, sanctions and consents as may be necessary from the appropriate regulatory authorities, the consent of the members of the Company be and is hereby accorded for alteration in Object Clause of Memorandum of Association of the Company by adding sub clause 5 and 7 after subclause 4 of in the existing Clause III(A):

5. To carry on the business of manufacturing, producing, processing, refining, purifying, crystallizing, evaporating, grinding, crushing, washing, iodizing, fortifying, formulating, blending, compounding, packing, repacking, branding, marketing, distributing, supplying and otherwise dealing in all kinds and grades of salt and salt-based products, including but not limited to common salt, industrial salt, edible salt, refined salt, iodized salt, vacuum salt, solar salt, rock salt, sea salt, fortified salt, mineral salt, low-sodium salt, seasoning salt and other food-grade, industrial-grade and value-added varieties of salt and salt-based products; and to undertake contract manufacturing, job work, toll processing, private-label manufacturing, packaging and repackaging of such products for customers, distributors, institutions, companies and other entities, subject to applicable laws, licences, permissions and approvals.

6. To establish, acquire, construct, purchase, lease, develop, operate and maintain salt works, salt pans, salt manufacturing units, processing plants, refineries, evaporation and crystallization plants, grinding units, storage facilities, warehouses, packaging units,

depots, cold or dry storage facilities, logistics arrangements, distribution networks and sales outlets, and to acquire or otherwise obtain land, salt pans, mineral rights, water rights, licences, permits, concessions and other rights and properties necessary, incidental, ancillary or conducive to the manufacture, production, processing, refining, purification, fortification, packaging, preservation, storage, handling, transportation, distribution, marketing and sale of salt, salt-based and allied products, subject to applicable laws and approvals.

7. To carry on the business of buying, selling, purchasing, importing, exporting, supplying, stocking, wholesaling, retailing, marketing and otherwise dealing as importers, exporters, merchants, traders, distributors, agents, stockists, dealers, commission agents and representatives in common salt, industrial salt, edible salt, refined salt, iodized salt, vacuum salt, solar salt, rock salt, sea salt, fortified salt, mineral salt, low-sodium salt, seasoning salt and other food-grade, industrial-grade and value-added varieties of salt, salt products and salt-based products, whether manufactured, processed or produced by the Company or procured from third parties; and also in raw materials, minerals, chemicals, additives, packaging materials, machinery, equipment and other articles and products required for or incidental, ancillary or conducive to the aforesaid business, and to undertake research, development, quality testing and technological activities relating to the manufacture, processing, purification, fortification, packaging, preservation and improvement of such products and to acquire, develop, use or otherwise deal in patents, trademarks, know-how, technology, processes and other intellectual property in connection therewith.

RESOLVED FURTHER THAT the existing objects of the Company, as contained in the existing Memorandum of Association, which are proposed to be retained, shall continue to form part of the Object Clause of the Memorandum of Association and the proposed new objects shall be added thereto in the manner set out above.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall include any Committee thereof or any Director or Key Managerial Personnel authorised by the Board to exercise its powers, including powers conferred by this resolution) be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary, desirable, proper or expedient to give effect to this resolution, including but not limited to:
a) finalising, modifying, altering, rearranging, renumbering or making such changes in the Object Clause of the Memorandum of Association as may be required or suggested by the Registrar of Companies, Ministry of Corporate Affairs or any other statutory or regulatory authority;
b) making necessary applications, filings, submissions and declarations with the Registrar of Companies and other appropriate authorities;
c) signing and executing all applications, forms, returns, documents, writings and papers as may be required in connection with the aforesaid alteration;
d) settling any question, difficulty, doubt or issue that may arise in relation to or in connection with the alteration of the Object Clause of the Memorandum of Association, as the Board may deem fit and proper; and

e) doing all such other acts, deeds, matters and things as may be considered necessary, expedient, usual or proper for giving effect to the above resolution and matters incidental thereto."

By Order of the Board

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

Sd/-
CS NEHA RAVI PRAJAPATI
Company Secretary and Compliance Officer
M. No: A67093

Date: August 31, 2026
Place: Bhopal
Registered office: 2nd floor, 234, M.P. Nagar Zone-1,
Bhopal, Madhya Pradesh, India, 462011
CIN: L46201MP1994PLC076682
Website: www.osivl.com
Email: cs@osivl.com
Tel.: +91 62321 19251

Notes:

1. Statement giving details of the Director's seeking appointment/ re-appointment is annexed with this Notice pursuant to the requirement of Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as 'Listing Regulations') and Secretarial Standards on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India.

2. Explanatory Statement setting out the material facts pursuant to Section 102 of the Companies Act, 2013 and as per the Listing Regulations, concerning resolutions vide item No. 3 to 7 in the Notice of this Annual General Meeting is annexed hereto and forms part of this Notice.

3. In compliance with provisions of the Companies Act, 2013 ("the Act") and Rules framed thereunder and the Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("the SEBI Listing Regulations"), read with General Circular nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, 02/2021 dated January 13, 2021, 2/2022 dated May 5, 2022, 10/2022 dated December 28, 2022, 9/2023 dated September 25, 2023 and the Latest being General Circular No. 09/2024 dated September 19, 2024 issued by Ministry of Corporate Affairs and Circulars no. SEBI/HO/ CFD/CMD1/CIR/P/2020/79 dated May 12, 2020 and SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021 and SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022 and SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023, SEBI/HO/CFD-PoD-2/P/CIR/2023/167 dated October 07, 2023 and the Latest being Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024 issued by Securities Exchange Board of India ("SEBI") (hereinafter collectively referred to as "the Circulars"), Companies are allowed to hold Annual General Meeting through VC/OAVM without the physical presence of Members at a common venue. Hence, in compliance with the Circulars, the 32nd AGM of the Company is being held through Video Conferencing (VC)/Other Audio-Visual Means (OAVM). The deemed venue for the 32nd AGM will be the Registered Office of the Company

4. Share Transfer Books of the Company will remain closed 24-09-2026 to 30-09-2026 (both days inclusive) for the purpose of 32nd Annual General Meeting (AGM) of the Company to be held on 30-09-2026.

5. Relevant documents referred to in the accompanying Notice are open for inspection by the Members at the Company's Registered Office on all working days of the Company, during business hours up to the date of the Meeting.

6. As per the provisions of Section 72 of the Act read with the rules made thereunder and in terms of SEBI circulars, facility for nomination is available to Individuals holding shares in the Company. Members holding shares in physical form who have not yet

registered their nomination are requested to register the same by submitting Form No. SH-13. Members may download the Nomination Form from the www.osivl.com. Members holding shares in demat mode should file their nomination with their Depository Participant for availing this facility.

7. Members holding share certificate(s) in multiple accounts in identical names, or joint accounts in the same order of names, are requested to apply to the Company's RTA for consolidation of such shareholding into one account.

8. Participation of Members through VC/OAVM shall be reckoned for the purpose of quorum for the AGM as per Section 103 of the Companies Act, 2013.

9. Since the AGM is being held through Video-Conference, the facility for appointment of proxies by Members is not available, as provided in the MCA Circulars. Hence, the Proxy Form and Attendance Slip are not annexed to this Notice. The attachment of the route map for the AGM venue is also dispensed with.

10. In compliance with the Circulars, Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company's Registrar and Share Transfer Agent/Depositories and whose name appears as on cut-off date i.e 28th August, 2026. Members may note that the Notice and Annual Report 2025-26 will also be available on the Company's website www.osivl.com, websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com, and on the website of Purva https://evoting.purvashare.com/.

11. Company has engaged the services of Purva E-voting. The Board of Directors of the Company has appointed Mrs. **Alpana Sethia, Practising Company Secretary (Certificate of Practice Number: 5098)**, as the Scrutinizer for this purpose. The detailed instructions for e-voting are given as a separate attachment to this notice. The e-voting period begins on 27-09-2026 at 09.00 AM and ends on 29-09-2026 at 05.00 PM.

12. Pursuant to the provisions of Sections 112 and 113 of the Act, representatives of the Corporate Members may be appointed for the purpose of voting through remote e-voting or for participation and voting at the AGM through e-voting facility. Body corporates are entitled to appoint authorized representative(s) to attend the AGM through VC/ OAVM and to cast their votes through remote e-voting / e-voting at the AGM. In this regard, the body corporates are required to send a latest certified copy of the Board Resolution/ Authorization.

13. The voting rights of Members shall be in proportion to the paid-up value of their shares in the equity capital of the Company as on the cut-off date is 23rd September, 2026.

14. The Scrutinizer shall, after the conclusion of voting at the AGM, unblock the votes cast through remote e-voting and votes cast at the AGM, in the presence of at least two witnesses not in the employment of the Company and will make, not later than 48 hours of the conclusion of AGM, a consolidated Scrutinizer's Report of the total votes cast in

favour or against, if any, and submit it to the Chairperson of the Company or, in his absence to his duly authorized Director / officer, who shall countersign the Scrutinizer's Report and declare the result. The Chairperson shall declare the results within forty-eight hours of the conclusion of the meeting.

15. The Scrutinizer's decision on the validity of the votes shall be final and binding.

16. The result along with the Scrutinizer's report shall be placed on the website of the Company immediately after the result is declared and shall simultaneously be forwarded to the BSE Limited, where the Company's shares are listed.

17. Resolutions will be deemed to be passed on the AGM date, subject to receipt of the requisite number of votes in favour of the resolutions.

18. The Ministry of Corporate Affairs has taken a "Green Initiative in the Corporate Governance" by allowing paperless compliances by the companies and has issued circulars stating that service of notice/documents including Annual Report can be sent by e-mail to its members. To support this green initiative of the Government in full measure, members are requested to register their e-mail addresses in respect of electronic holdings with the Depository through their concerned Depository Participants.

19. Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/ 2022/8 dated 25th January, 2022 has mandated the Listed Companies to issue securities in demat form only while processing service requests viz. Issue of duplicate securities certificate; 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, as available on the Company's website at www.osivl.com and on the website of the Company's Registrar and Transfer Agents Purva Sharegistry (India) Private Limited at www.purvashare.com. Members holding equity shares of the Company in physical form are requested to kindly get their equity shares converted into demat/electronic form to get inherent benefits of dematerialisation and also considering that physical transfer of equity shares/issuance of equity shares in physical form have been disallowed by SEBI.

20. Members holding shares in dematerialised form are requested to intimate all changes pertaining to their bank details such as bank account number, name of the bank and branch details, MICR code and IFSC code, mandates, nominations, power of attorney, change of address, change of name, e-mail address, contact numbers, etc., to their depository participant (DP). Changes intimated to the DP will then be automatically reflected in the Company's records which will help the Company and the Company's Registrar and Share Transfer Agent. Members holding shares in physical form are requested to intimate such changes to the Company's Registrar and Share Transfer Agent.

21. SEBI through relevant circulars issued in this regard, has mandated furnishing of PAN, KYC and nomination details by all shareholders holding shares in physical form. In view of the above, we urge the shareholders holding shares in physical form to submit the Investor Service Request form along with the supporting documents to the Company's Registrar and Share Transfer Agent. Shareholders who hold shares in dematerialized form and wish to update their PAN, KYC and nomination details are requested to contact their respective Depository Participants.

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

1. Pursuant to the General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC / OAVM.

2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

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. 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 Sharegistry (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.

5. 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.

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.

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

(i) The voting period begins on 27-09-2026 at 09.00 A.M. and ends on 29-09-2026 at 05.00 P.M. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date 23-09-2026 may cast their vote electronically. The e-voting module shall be disabled by Purva for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) 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.

(iv) 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
Individual Shareholders holding securities in Demat mode with **CDSL**	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.
Individual Shareholders holding securities in demat mode with **NSDL**	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 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.

4) Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience.

NSDL Mobile App is available on

App Store   Google Play

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.

Individual Shareholders (holding securities in demat mode) login through their **Depository Participants**	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.

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.
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

(v) 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

   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) 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.

5) 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 company, please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVENT NO. for the relevant <ONESOURCE INDUSTRIES AND VENTURES LIMITED> on which you choose to vote.

(x) 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.

(xi) Click on the "NOTICE FILE LINK" if you wish to view the Notice.

(xii) 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.

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiv) **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.

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 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 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 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**.
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.

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. 03:

The Board of Directors, on the recommendation of Nomination and Remuneration Committee, appointed Mr. Himanshu Suryakantbhai Soni (DIN: 11780618), aged 35 years, as an Additional Director (Independent Director) of the Company, with effect from 08th July, 2026 under Section 149, 150 and 152 of the Companies Act, 2013.

Mr. Himanshu Suryakantbhai Soni (DIN: 11780618) is eligible to be appointed as an Independent Director for a term upto (5) five consecutive years. The Company has received notice under Section 160 of the Companies Act, 2013 from Mr. Himanshu Suryakantbhai Soni (DIN: 11780618) signifying his candidature as an Independent Director of the Company.

The Company has also received a declaration of independence from Mr. Himanshu Suryakantbhai Soni (DIN: 11780618). In the opinion of the Board, Mr. Himanshu Suryakantbhai Soni fulfils the conditions as set out in Section 149(6) and Schedule IV of the Companies Act, 2013 and Regulation 16(1)(b) and Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') for being eligible for his appointment. Mr. Himanshu Suryakantbhai Soni (DIN: 11780618) is not disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013 and has given his consent to act as a Director.

Mr. Himanshu Suryakantbhai Soni holds a Bachelor's degree in Commerce from Gujarat University and has over ten years of extensive experience in the areas of accounting, finance, budgeting, cost management.

The Sitting fees payable to Mr. Himanshu Suryakantbhai Soni shall be governed by the Policy of the Company. The Board considers that his association would be of immense benefit to the Company. The broad terms of reference of the Independent Director, as approved by the Board, in compliance with Section 149 of the Companies Act, 2013 and Regulation 25(4) of the Listing Regulations, are as follows:

(a) evaluation of the performance of Non-Independent Directors and the Board of Directors as a whole;
(b) evaluation of the performance of the Chairman of the Company, taking into account the views of the Executive and Non-Executive Directors;
(c) evaluation of the quality, content and timelines of flow of information between the Management and the Board that is necessary for the Board to effectively and reasonably perform its duties; and

(d) other related matters

An independent director shall be held liable, only in respect of such acts of omission or commission by the listed entity which had occurred with his knowledge, attributable through processes of board of directors, and with his consent or connivance or where he had not acted diligently with respect to the provisions contained in these regulations.

Except Mr. Himanshu Suryakantbhai Soni (DIN: 11780618), being an appointee, none of the Directors or Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution as set out in the Notice.

The Board of Directors based on the recommendation of the Nomination and remuneration Committee considers the appointment of Mr. Himanshu Suryakantbhai Soni (DIN: 11780618) as an Independent Director in the interest of the Company and recommends the **Special resolution** as set out as Item No. 03 in the Notice for approval of Members.

ITEM NO. 04:

The Board of Directors, on the recommendation of Nomination and Remuneration Committee, appointed Ms. Shital Kishorbhai Fumakiya (DIN: 11789489), aged 34 years, as an Additional Director (Independent Director) of the Company, with effect from 08th July, 2026 under Section 149, 150 and 152 of the Companies Act, 2013.

Ms. Shital Kishorbhai Fumakiya (DIN: 11789489) is eligible to be appointed as an Independent Director for a term upto (5) five consecutive years. The Company has received notice under Section 160 of the Companies Act, 2013 from Ms. Shital Kishorbhai Fumakiya (DIN: 11789489) signifying her candidature as an Independent Director of the Company.

The Company has also received a declaration of independence from Ms. Shital Kishorbhai Fumakiya. In the opinion of the Board, Ms. Shital Kishorbhai Fumakiya fulfils the conditions as set out in Section 149(6) and Schedule IV of the Companies Act, 2013 and Regulation 16(1)(b) and Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') for being eligible for her appointment. Ms. Shital Kishorbhai Fumakiya is not disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013 and has given her consent to act as an Independent Director.

Ms. Shital Kishorbhai Fumakiya (DIN: 11789489) is a qualified Chartered Accountant and a seasoned finance professional with over ten years of experience in accounting, taxation, auditing, financial management, and corporate compliance. She holds a Bachelor's degree in Commerce from Gujarat University and possesses strong expertise in financial planning and analysis, internal controls, and strategic business management. She is qualified Chartered Accountant and the Proprietor of Shital Fumakiya & Associates and possesses over 10 years of rich and diverse experience in the areas of accounting, taxation, audit, financial management and corporate compliance. Considering her professional expertise, integrity and relevant experience, the Board is of the opinion that she fulfills the conditions specified under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR") for appointment as an Independent Director of the Company and is independent of the management.

In terms of Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended, individuals who have served for a period of not less than ten years in specified capacities, including as a professional in practice such as a Chartered Accountant, are exempt from the requirement of passing the online proficiency self-assessment test for inclusion of their name in the Independent Directors' Databank.

Accordingly, Ms. Shital Kishorbhai Fumakiya, being a practicing Chartered Accountant with more than 10 years of experience, is eligible for registration in the Independent Directors' Databank without the requirement of passing the said online proficiency test.

The Sitting fees payable to Ms. Shital Kishorbhai Fumakiya shall be governed by the Policy of the Company. The Board considers that her association would be of immense benefit to the Company. The broad terms of reference of the Independent Director, as approved by the Board, in compliance with Section 149 of the Companies Act, 2013 and Regulation 25(4) of the Listing Regulations, are as follows:

(a) evaluation of the performance of Non-Independent Directors and the Board of Directors as a whole;
(b) evaluation of the performance of the Chairman of the Company, taking into account the views of the Executive and Non-Executive Directors;
(c) evaluation of the quality, content and timelines of flow of information between the Management and the Board that is necessary for the Board to effectively and reasonably perform its duties; and
(d) other related matters

An independent director shall be held liable, only in respect of such acts of omission or commission by the listed entity which had occurred with her knowledge, attributable through processes of board of directors, and with her consent or connivance or where her had not acted diligently with respect to the provisions contained in these regulations.

Except Ms. Shital Kishorbhai Fumakiya (DIN: 11789489), being an appointee, none of the Directors or Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution as set out in the Notice.

The Board of Directors based on the recommendation of the Nomination and remuneration Committee considers the appointment of Ms. Shital Kishorbhai Fumakiya (DIN: 11789489) as an Independent Director in the interest of the Company and recommends the **Special resolution** at Item No. 04 as set out in the Notice for approval of Members.

ITEM NO. 05 & 06:

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. Shibhu Maurya has resigned on 29th August, 2026 due to some personal reasons and pre-occupations and he ceased to be the Managing Director, Director and Key Managerial Personnel (MD) of the Company with effect from close of 29th August, 2026.

In view thereof, NRC evaluated the candidature of Ms. Simran Mishra (DIN: 11918171) 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 29th August, 2026, approved appointment of Ms. Simran Mishra as the:

a) Additional Director of the Company with effect from 29th August, 2026 to hold office up to the date of the ensuing 32nd AGM of the Company;
b) 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 29th August, 2026 to 28th August, 2031 (both days inclusive), subject to approval of the Members of the Company at the ensuing 32nd 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. Company is required to obtain prior approval of Shareholders in accordance with Section II of Part II of Schedule V to the Companies Act, 2013, in the event of inadequacy or absence of profits, where the proposed remuneration payable to the managerial personnel exceeds the limits prescribed under the said provision.

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, Ms. Simran Mishra holds office up to the date of this 32nd AGM to be held on 30th September 2026 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 Ms. Simran Mishra 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 Ms. Simran Mishra for the office of Director of the Company.

Brief resume of Ms. Simran Mishra, 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 she 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:

Ms. Simran Mishra holds a Master of Arts (M.A.) in English Literature from Subharti University and a Bachelor of Arts (B.A.) in English Literature from Kalinga University.

Ms. Simran Mishra is a seasoned Business Development and Strategic Partnerships professional with over 10 years of experience in the Higher Education and EdTech sectors. She has extensive experience in business development, strategic and institutional partnerships, admissions, corporate relations, employer engagement, placements, market expansion and stakeholder management.

Currently, she is working as Campus Manager – Admissions, Marketing, Strategic Partnerships & Placements at Chandigarh University, Lucknow Campus, where she is responsible for driving admissions, marketing initiatives, strategic partnerships, corporate engagement and placement opportunities. Previously, she founded and led Brillianze Education, an EdTech venture focused on providing admission and enrolment solutions in collaboration with higher education institutions.

She has also worked with IMT Centre for Distance Learning (IMT CDL) and Hike Education in various business development and operations roles. Her key areas of expertise include business development, strategic partnerships, B2B relationship management, admissions strategy, market expansion, CRM management, team leadership and stakeholder engagement.

Directorships and Committee positions:

Ms. Simran Mishra does not hold any Directorships and Committee positions in any Company.

Ms. Simran Mishra does not hold Equity Shares in the Company.

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

Ms. Simran Mishra 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. 5 & 6. 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, grains, maize, crude degummed soyabean Oil and crude palm oil.	
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).	
		Particulars	**Rs. (In Lakh)**
		Gross Turnover & other Income	9,945.23 & 12.06

<table>
<tr><td>4.</td><td>Financial performance based on given indicators as per Audited Financial Statements for the year ended 31st March 2026.</td><td>Net Profit as per Statements of profit & loss (After tax)</td><td>265.39</td></tr>
<tr><td></td><td></td><td>Net Worth</td><td>667.27</td></tr>
<tr><td>5.</td><td>Foreign investments or collaborations, if any</td><td colspan="2">Not Applicable.</td></tr>
<tr><td colspan="4">2. Information about the appointee:</td></tr>
<tr><td>1.</td><td>Background details</td><td colspan="2">Refer Profile Section as stated above</td></tr>
<tr><td>2.</td><td>Past remuneration (for the financial year ended 31 March 2026)</td><td colspan="2">Not applicable as her appointment in the Company as MD is w.e.f. 29th August, 2026.</td></tr>
<tr><td>3.</td><td>Recognition or awards</td><td colspan="2">None</td></tr>
<tr><td>4.</td><td>Job profile and his suitability</td><td colspan="2">She is working as Campus Manager – Admissions, Marketing, Strategic Partnerships & Placements at Chandigarh University, Lucknow Campus, where she is responsible for driving admissions, marketing initiatives, strategic partnerships, corporate engagement and placement opportunities. Previously, she founded and led Brillianze Education, an EdTech venture focused on providing admission and enrolment solutions in collaboration with higher education institutions.

She has also worked with IMT Centre for Distance Learning (IMT CDL) and Hike Education in various business development and operations roles. Her key areas of expertise include business development, strategic partnerships, B2B relationship management, admissions strategy, market expansion, CRM management, team leadership and stakeholder engagement. Ms. Simran Mishra, through her experience and expertise, brings a unique combination of leadership experiences, value creation skills,</td></tr>
</table>

		customer-first approach and people centricity, which aligns well with the growth aspirations of the Company and therefore, basis the responsibilities assigned, candidature and taking into consideration her qualifications, skills possessed and expertise in relevant fields of Ms. Simran Mishra is best suited for the job.
5.	Remuneration proposed	Refer Remuneration Section as stated in Resolution No. 06.
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)	Taking into consideration the size, performance and complexity of the business of the Company, the profile of Ms. Simran Mishra, her expertise, past background, experience and remuneration, the responsibilities assigned and the industry benchmarks, the remuneration proposed to be paid to Ms. Simran Mishra on her appointment as a MD is commensurate with the remuneration packages paid to similar senior level counterpart(s) in other companies with similar responsibilities.
7.	Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel, (or other Director) if any	NA
3. Other Information:		
1.	Reasons of loss or inadequate profits	Not applicable, as the Company has posted a net profit after tax of ₹ 265.39 Lacs (on a standalone basis) for the financial year ended 31st March 2026.
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	
4. Disclosures:		

1.	All elements of remuneration package such as salary, benefits, bonuses, stock options, pension, etc., of the Director	Refer Resolution No. 06.
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	

Ms. Simran Mishra 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, Ms. Simran Mishra is not disqualified from being appointed as a Director in terms of Sections 164 and 165 of the Act and has given her consent to act as the Director and as well as Managing Director of the Company. Ms. Simran Mishra 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 Ms. Simran Mishra in terms of Section 190 of the Act.

Save and except Ms. Simran Mishra, 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. 05 and 06 of the Notice.

All relevant documents and papers relating to Item Nos. 05 and 06 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. 05 and Special Resolution set out at Item No. 06 of the Notice for approval of the Members.

ITEM NO. 07:

The Members are informed that the Company, in order to expand the scope of its business activities and to enable the Company to explore and undertake additional business opportunities, proposes to alter and expand the Object Clause of its Memorandum of Association ("MOA").

The existing Memorandum of Association of the Company contains certain objects under Clause III(A), which represent the existing scope of business activities of the Company. The Company proposes to **retain its existing objects** and, in addition thereto, incorporate certain **new objects** in the Object Clause of the Memorandum of Association to enable the Company to undertake such additional business activities as may be considered appropriate and beneficial for the future growth, diversification and expansion of the Company.

The proposed alteration is intended to provide the Company with greater operational and business flexibility and to enable it to explore new business opportunities, diversify its activities and undertake such businesses as may be considered commercially viable by the Board of Directors, subject to compliance with applicable laws and obtaining such approvals, registrations, licences and permissions as may be required.

Accordingly, it is proposed to revised Clause III(A), containing both the **existing objects proposed to be retained and the new objects proposed to be incorporated** in the Memorandum of Association of the Company.

The proposed revised Object Clause is reproduced in the Special Resolution set out at Item No. 07 of this Notice. The proposed alteration of the Object Clause of the Memorandum of Association would be subject to the approval of the Members by way of a Special Resolution in terms of Section 13 of the Companies Act, 2013.

The alteration in the Object Clause shall be effective upon receipt of approval of the Members and registration of the alteration by the Registrar of Companies, Ministry of Corporate Affairs, in accordance with the applicable provisions of the Companies Act, 2013.

A copy of the existing Memorandum of Association of the Company, along with the proposed amended Memorandum of Association reflecting the proposed changes in the Object Clause, shall be available for inspection by the Members in accordance with the provisions of the Companies Act, 2013 and may also be accessed in the manner specified in the Notes to this Notice.

The Board of Directors is of the opinion that the proposed alteration and expansion of the Object Clause of the Memorandum of Association is in the best interest of the Company and its Members and would facilitate the Company's future business growth and diversification.

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

The Board of Directors recommends the Special Resolution set out at Item No. 07 of the Notice for approval of the Members.

By Order of the Board

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

Sd/-
CS NEHA RAVI PRAJAPATI
Company Secretary and Compliance Officer
M. No: A67093

Date: August 31, 2026
Place: Bhopal

Registered office: 2nd floor, 234, M.P. Nagar Zone-1,
Bhopal, Madhya Pradesh, India, 462011
CIN: L46201MP1994PLC076682
Website: www.osivl.com
Email: cs@osivl.com
Tel.: +91 62321 19251

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. Himanshu Suryakantbhai Soni	Ms. Shital Kishorbhai Fumakiya	Ms. Simran Mishra
DIN	11780618	11789489	11918171
Designation	Non-Executive Independent Director	Non-Executive Independent Director	Additional Executive Director designated as Managing Director
Date of Birth	**19-05-1991**	**14-08-1992**	**24-04-1993**
Date of Appointment	08-07-2026	08-07-2026	29-08-2026
Qualification and experience in specific functional area	Mr. Himanshu Suryakantbhai Soni is a seasoned finance professional with over ten years of extensive experience in the areas of accounting, finance, budgeting, cost management, and corporate compliance. Mr. Himanshu Suryakantbhai Soni holds a Bachelor's degree in Commerce from Gujarat University and has developed strong expertise in financial planning and analysis, internal controls, and strategic business management. Throughout his professional career, Mr. Himanshu Suryakantbhai Soni has demonstrated robust analytical acumen and leadership capabilities in managing financial operations, ensuring statutory and regulatory compliance, optimizing costs, and supporting sustainable business growth. With a comprehensive understanding of corporate governance, risk	Ms. Shital Kishorbhai Fumakiya is a qualified Chartered Accountant and a seasoned finance professional with over ten years of experience in accounting, taxation, auditing, financial management, and corporate compliance. She holds a Bachelor's degree in Commerce from Gujarat University and possesses strong expertise in financial planning and analysis, internal controls, and strategic business management. She is the Proprietor of Shital Fumakiya & Associates, where she provides comprehensive taxation, audit, and compliance services to businesses, professionals, and individuals. Over the course of her career, Ms. Shital Kishorbhai Fumakiya has demonstrated strong analytical and leadership capabilities in managing complex tax matters, ensuring statutory	Ms. Simran Mishra holds a Master of Arts (M.A.) in English Literature from Subharti University and a Bachelor of Arts (B.A.) in English Literature from Kalinga University. Ms. Simran Mishra is a seasoned Business Development and Strategic Partnerships professional with over 10 years of experience in the Higher Education and EdTech sectors. She has extensive experience in business development, strategic and institutional partnerships, admissions, corporate relations, employer engagement, placements, market expansion and stakeholder management. Currently, she is working as Campus Manager - Admissions, Marketing, Strategic Partnerships & Placements at Chandigarh University, Lucknow Campus, where she is responsible for driving admissions, marketing initiatives, strategic partnerships, corporate

	management, and financial reporting frameworks, he is well-equipped to contribute effectively to strategic decision-making and operational excellence. The key areas of expertise of Mr. Himanshu Suryakantbhai Soni include financial planning and analysis, accounting and financial reporting, risk management and internal controls, budgeting and cost optimization, regulatory and statutory compliance, strategic business planning, and stakeholder value creation. His diverse experience and professional competence are expected to add significant value to the Board and the Company's overall governance framework.	and regulatory compliance, conducting audits, and strengthening financial reporting systems. Her core areas of expertise include GST and income tax advisory and compliance, audits, internal controls, accounting and financial reporting, and business compliance. Her extensive experience and professional competence are expected to add significant value to the Board and the Company's governance framework.	engagement and placement opportunities. Previously, she founded and led Brillianze Education, an EdTech venture focused on providing admission and enrolment solutions in collaboration with higher education institutions. She has also worked with IMT Centre for Distance Learning (IMT CDL) and Hike Education in various business development and operations roles. Her key areas of expertise include business development, strategic partnerships, B2B relationship management, admissions strategy, market expansion, CRM management, team leadership and stakeholder engagement. 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.
Name(s) of the other Companies in which directorship held as on Date of AGM*	NIL	NIL	NIL
Membership / Chairmanships of Committee in other Public Companies	NIL	NIL	NIL
Membership / Chairmanships of Committee in other Companies	NIL	NIL	NIL

Shareholding of Non-executive Director	NIL	NIL	NIL
Relationships between Directors inter-se	Not Applicable	Not Applicable	Not Applicable
Skills and capabilities required for the role and manner in which he/she meets such	possesses the requisite core skills, capabilities and competencies as required in context of the business of the Company	possesses the requisite core skills, capabilities and competencies as required in context of the business of the Company	possesses the requisite core skills, capabilities and competencies as required in context of the business of the Company
The number of meetings of the Board attended during the year (2025-26)	NIL	NIL	NIL
Key terms and conditions of appointment	As per resolution in this Notice read with the explanatory statement thereto	As per resolution in this Notice read with the explanatory statement thereto	As per resolution in this Notice read with the explanatory statement thereto
Remuneration proposed to be paid	Sitting Fees for attending the Board and Committee Meetings, as may be mutually decided with the Board	Sitting Fees for attending the Board and Committee Meetings, as may be mutually decided with the Board	As per resolution in this Notice read with the explanatory statement thereto
Last drawn Remuneration	NIL	NIL	NIL
Justification for choosing the appointees for appointment as an Independen	As per Explanatory Statement to the resolution set out in the Notice of AGM	As per Explanatory Statement to the resolution set out in the Notice of AGM	As per Explanatory Statement to the resolution set out in the Notice of AGM

t Directors/ skills and capabilities required for the role and the manner in which the proposed person meets such requiremen ts.			

DIRECTOR'S REPORT

Dear Shareholders,

The Board of Directors hereby submits the 32nd 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, 2026.

Financial Results:

The Company's financial performance for the year ended March 31, 2026 is summarized below:

(Amount in Lakhs)

PARTICULARS	YEAR ENDED ON 31-03-2026	YEAR ENDED ON 31-03-2025
Revenue from Operations	9945.23	7025.32
Other Income	12.06	12.97
Total Income	**9957.29**	**7038.29**
Expenses	9603.28	**6885.17**
Profit before tax	**353.51**	**153.12**
Less: Tax Expense	**88.12**	**40.48**
Other comprehensive Income (net of taxes)	0	0
Total Comprehensive income for the year	**265.39**	**112.64**

Company's Performance:

The Key highlights pertaining to the business of the Company for the year 2025-26 and period subsequent there to have been given hereunder:

In this comparison, it's evident that there was a significant increase in Revenue from Operations from Rs. 7025.32 Lakh in 2024-25 to Rs. 9945.23 Lakh in 2025-26. This represents a positive Performance indicator, indicating substantial revenue growth between the two years.

Total Income increased from Rs. 7038.29 Lakh in 2024-25 to Rs. 9957.29 Lakh in 2025-26. This indicates that the company's Total Income grew by Rs.2,919.91 Lakh, reflecting a positive performance trend with a significant increase in total income year-over-year.

The Company has recorded higher profitability during the year under review as compared to the previous year.

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:

No amount has been transferred to any reserves during the year. The profit for the year has been carried forward.

Change in nature of Business:

During the year, your Company is trading in agriculture commodities mainly rice, pulses and grains. Further there is no change in the Main Object Clause of Memorandum of Association the Company.

Further, During the current financial year 2026-27, Board has proposed to amend the object clause of the memorandum of association of the Company in view to expand the business activity of the company by adding subclause clause 5 to 7 after sub clause 4 of in the existing Clause III(A) as per the Provisions of the Companies Act, 2013 in the Board meeting held on 31st August, 2026. subject to approval of members in ensuing General meeting and other regulatory authorities.

Share Capital:

Authorized Capital:

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

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 Re. 01/- each.

The Board in the Board meeting held on 04th September, 2025 considered and approved the issuance of up to 6,63,14,344 (Six Crore Sixty-Three Lakhs Fourteen Thousand Three Hundred and Forty-Four) fully convertible warrants, each convertible into or exchangeable for one fully paid-up equity share of the Company having a face value of Re. 1/- (Rupee One only) each, at an issue price of Rs. 6.10/- (Rupees Six Point One Zero Paisa only) per Warrant, aggregating up to Rs. 40,45,17,498/- (Rupees Forty Crore Forty-Five Lakhs Seventeen Thousand Four Hundred and Ninety-Eight Only) ("Total Issue Size") which was approved by the members in the Annual General Meeting held 30th September, 2025. The issue was made on a preferential basis to persons belonging to the non-promoter category. However, the board of directors of the Company through a resolution passed in its meeting dated February 18, 2026, has allotted 77,50,000 (Seventy-Seven Lakhs Fifty Thousand) fully convertible warrants at a price (inclusive of both the Warrant Subscription Price and the Warrant Exercise Price) of Rs. 6.10/- per warrant, aggregating to Rs. 4,72,75,000/- (Rupees Four Crore Seventy-Two Lakhs Seventy-Five Thousand Only), on a preferential basis to Mr. Shibu Maurya, Mr.Vishan Das Tharaniand and Hitesh Kumar Loonia HUF.

Registered Office:

During the year under review, there was no change in the registered office of the Company.

During the Current financial year 2026-27, the Board of Directors at their meeting held on 30th May, 2026 approved shifting of the Registered Office of the Company within local limits of the City where registered office of the Company is situated for ease of administration and cost effectiveness. The Registered Office of the Company was shifted to GM-33 Block-C Mansarovar Complex, 7 No Stop M P Nagar MPSRTC Depo 7, M.P. Vidhan Sabha, Bhopal, Huzur, Madhya Pradesh, India- 462004.

Further on 4th August, 2026 the registered office of the Company was shifted from "GM 33 Block C Mansarovar Complex, 7 No Stop M P nagar Mpsrtc Depo 7, M.P.Vidhan Sabha, Bhopal, Huzur, Madhya Pradesh, India, 462004" to "2nd floor, 234, M.P. Nagar Zone-1, Bhopal, Madhya Pradesh, India, 462011", within local limits of Bhopal, with effect from August 04, 2026

Name Change:

During the year under review, there is no change in the Name Clause of the memorandum of Association of the Company.

Alteration of Memorandum of Association:

During the year under review, there is no change in the Memorandum of Association of the Company.

Further, During the current financial year 2026-27, Board has proposed to amend the object clause of the memorandum of association of the Company in view to expand the business activity of the company by adding subclause clause 5 to 7 after sub clause 4 of in the existing Clause III(A) as per the Provisions of the Companies Act, 2013 in the Board meeting held on 31st August, 2026. subject to approval of members in ensuing General meeting and other regulatory authorities

Alteration of Articles of Association:

During the year under review, Articles of association were amended with the approval of shareholders in the Annual General Meeting held on 30th September, 2026 and the following clause was inserted:

"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."

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, 2026.

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, 2026 comprised of 6 (Six) 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, 2026
Mr. Shibhu Maurya*	Managing Director	23/07/2025	1,05,667
Mr. Sachin Maurya**	Non-Executive Independent Director	30/03/2022	0.00
Mr. Atul Chauhan***	Independent Director	30/03/2022	0.00
Mr. Rahul Kumar Lalwani***	Independent Director	07/10/2024	0.00
Mr. Ritik Wagh	Independent Director	07/10/2024	0.00
Ms. Harshaben Tolaram Bhawani	Independent Director	27/08/2024	0.00

*Mr. Shibhu Maurya was appointed as an Additional Director, designated as "Managing Director," in the Board Meeting held on 23rd July, 2025, with effect from 23rd July, 2025, subject to the approval of the shareholders. Subsequently, he was re-appointed at the Annual General Meeting held on 30th September, 2025 and designated as "Chairman & Managing Director. Further Mr. Shibhu Maurya has tendered his resignation, approved in Board Meeting held on 29th August, 2026 w.e.f 29th August, 2026.
**Mr. Sachin Maurya who is liable to retire by rotation, re-appointed in the Annual General Meeting held on 30th September, 2025.
***Mr. Atul Chauhan and Mr. Rahul Kumar Lalwani have resigned from the post of non-executive independent director of the Company in the Board meeting held on 08th July, 2026.

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 10 (Ten) 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. Rahul Lalwani*	Ms. Harsha Tolaram Bhagwani	Mr. Ritik Wagh	Mr. Shibhu Maurya*
1	07-04-2025	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA
2	30-05-2025	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA
3	01-07-2025	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA
4	23-07-2025	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA
5	12-08-2025	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes
6	04-09-2025	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes
7	14-11-2025	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes
8	20-01-2026	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes
9	14-02-2026	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes
10	18-02-2026	NA	NA	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 31.03.2026:

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

* Audit Committee has been reconstituted after resignation of Mr. Vibhu Maurya w.e.f 23rd July, 2025, and Mr. Shibhu Maurya has been appointed as member to fill up the casual vacancy arose in the same Board Meeting.
** Audit Committee has been reconstituted after resignations Mr. Atul Chauhan and Mr. Rahul Kumar Lalwani w.e.f 08th July, 2026, and Mr. Himanshu Suryakantbhai Soni and Mr. Ritik wagh have been appointed to fill up the casual vacancy arose in the same Board Meeting.

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. Shibhu Maurya	Mr. Rahul Kumar Lalwani
1	30-05-2025	Yes	Yes	NA	Yes
2	01-07-2025	Yes	Yes	NA	Yes
3	23-07-2025	Yes	Yes	NA	Yes
4	12-08-2025	Yes	NA	Yes	Yes
5	04-09-2025	Yes	NA	Yes	Yes
6	14-11-2025	Yes	NA	Yes	Yes
7	14-02-2026	Yes	NA	Yes	yes

Audit Committee Report:

The Audit Committee of the Company is constituted in accordance with the provisions of Section 177 of the Companies Act, 2013 and Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Committee comprises a majority of Independent Directors possessing strong financial and accounting expertise. The composition of the Committee is in compliance with the applicable statutory and regulatory requirements.

The Audit Committee functions in accordance with its terms of reference, which include, inter alia, oversight of financial reporting process, review of quarterly and annual financial results, evaluation of internal financial controls, review of internal audit reports, interaction with statutory auditors, and monitoring compliance with applicable laws and regulations.

During the year under review, the Audit Committee reviewed the adequacy and effectiveness of the internal financial controls and risk management systems and was satisfied that the same were commensurate with the nature and scale of the Company’s operations.

The Committee also reviewed the reports of internal auditors and statutory auditors and noted that there were no significant deficiencies or material weaknesses in the design or operation of internal financial controls. The Committee ensured that necessary corrective actions, wherever required, were taken promptly.

The recommendations of the Audit Committee were accepted by the Board of Directors during the financial year 2025–26.

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 31.03.2026:

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

Nomination and Remuneration Committee Meetings:

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:

Sr. No.	Date of NRC Meeting	Attendance of the Members at the meeting (Yes/No/N.A.)		
		Mr. Sachin Maurya	Mr. Rahul Kumar lalwani	Mr. Ritik wagh
1.	23-07-2025	Yes	Yes	Yes
2.	12-08-2025	Yes	Yes	Yes
3.	04-09-2025	Yes	Yes	Yes
4.	14-09-2025	Yes	Yes	Yes

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 31.03.2026:

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

* Mr. Ankit Kotwani has been resigned from the Company in the Board meeting held on 14th February, 2026 consequent upon this, Mr. Ritik Wagh has been appointed as Member of the Committee w.e.f. 14-02-2026.

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. Sachin Maurya	Mr. Ankit Kotwani	Ms. Harshaben Tolaram Bhagwani
1	18-02-2026	Yes	Yes	Yes

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 20th March, 2026 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:

All the Independent Directors of the Company have submitted their declarations of independence pursuant to the provisions of Section 149(7) of the Companies Act, 2013, confirming that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time.

The Independent Directors have also confirmed compliance with the provisions of Regulation 25(8) of the SEBI Listing Regulations and have declared that they are not aware of any circumstances or situations which exist 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.

The Board of Directors has taken on record the declarations and confirmations submitted by the Independent Directors after undertaking due assessment of their veracity and is of the opinion that the Independent Directors fulfill the conditions specified in the Companies Act, 2013 and the SEBI Listing Regulations and are independent of the Management.

The Board further affirms that the Independent Directors of the Company possess integrity, expertise, and experience, including proficiency, required to effectively discharge their roles and responsibilities.

In terms of Section 150 of the Companies Act, 2013 read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, all the Independent Directors have confirmed that they have registered themselves with the databank maintained by the Indian Institute of Corporate Affairs, Manesar ("IICA").

Further, the Independent Directors are required to undertake an online proficiency self-assessment test conducted by IICA within a period of two years from the date of inclusion of their names in the databank, unless exempted. Accordingly, all the Independent Directors shall undertake the said test within the prescribed timeline, wherever applicable. However, Ms. Shital Kishorbhai Fumakiya, being a recently appointed Independent Director, is exempt from the requirement of undertaking such test, as she possesses more than ten years of professional experience as a Chartered Accountant.

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/Familarization%20Programme%20of%20Independent%20Director%20

2026.pdf

Information on Directorate and Key Managerial Personnel (KMP):

Appointments:

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 subsequently, he was regularized as Managing Director further designated as "Chairman" in the 31st Annual General Meeting held on 30th September, 2025.

Based on recommendation of Nomination and Remuneration Committee, Ms. Shital Kishorbhai Fumakiya and Mr. Himanshu Suryakantbhai Soni have been appointed as Additional Non-Executive and Independent Director of the Company in the Board of Directors meeting held on 08th July, 2026 for a period of 5 years, subject to approval of Shareholders in the ensuing Annual General Meeting.

Further, Ms. Simran Mishra has been appointed as Additional Executive Director Designated as Managing Director of the Company in the Board Meeting held on 29th August, 2026 w.e.f. 29th August, 2026 for a period of 5 years subject to approval of Shareholders in the ensuing 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.

Resignations:

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 has resigned from the post of Directorship in the Board Meeting held on 14th February, 2026 w.e.f. 14th February, 2026.

Further During the Current financial year 2026-27, Mr. Atul Chauhan and Mr. Rahul Kumar Lalwani have resigned from their post in the Board meeting held on 08th July 2026. And Mr. Shibhu Maurya has resigned from the post of Managing Director and Chairman in the Board Meeting held on 29th August, 2026.

Details Of Key Managerial Personnel:

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 Director Designated as Managing Director of the Company in the Board of Directors meeting held on 23rd July,2025 and he was regularized as Managing Director further designated as "Chairman" in the 31st Annual General Meeting held on 30th September, 2025.

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

Further During the Current financial year 2026-27, Mr. Shibhu Maurya has resigned from the post of Managing Director and Chairman in the Board Meeting held on 29th August, 2026. And Board has appointed Ms. Simran Mishra as Additional Executive Director Designated as Managing Director of the Company in the Board Meeting held on 29th August, 2026 for a period of 5 years commencing form 29th August, 2026, subject to approval of members in ensuing General meeting.

Performance Evaluation:

Pursuant to the provisions of Section 134(3)(p) of the Companies Act, 2013 and Regulation 17(10) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors has carried out an annual evaluation of its own performance, the performance of individual Directors as well as the evaluation of the working of its Committees.

The evaluation was conducted based on criteria such as the Board composition, structure, effectiveness of Board processes, information flow, participation, contribution, independence of judgment, safeguarding of minority shareholders' interest, and governance standards. The performance of the Committees was evaluated on the basis of their composition, effectiveness in discharging duties, and the quality of recommendations made to the Board.

The Independent Directors, in their separate meeting held during the year, reviewed the performance of Non-Independent Directors, the Chairperson of the Company, and the Board as a whole. They also assessed the quality, quantity, and timeliness of the flow of information between the Company management and the Board.

The Board expressed its satisfaction with the evaluation process and noted that the Directors collectively and individually continue to contribute effectively to the governance of the Company. The Board also reviewed the implementation of suggestions arising out of the evaluation process and noted that necessary steps have been taken to strengthen the effectiveness of the Board and its Committees.

The Nomination and Remuneration Committee has also reviewed the performance evaluation framework and confirmed that the same is in line with the applicable regulatory requirements and best governance practices. 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:

In the opinion of the Board, all the Independent Directors of the Company possess the requisite integrity, expertise, experience and proficiency as required under the provisions of Section 149 of the Companies Act, 2013 read with Schedule IV thereto and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Nomination and Remuneration Committee ("NRC") has laid down a framework for evaluation of the balance of skills, knowledge and experience on the Board, in line with the Board's skill matrix, which includes, inter alia, expertise in finance, accounting, taxation, regulatory compliance and business management.

The Board has carried out due diligence and is satisfied that all the Independent Directors meet the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI Listing Regulations.

Further, in the opinion of the Board, all the Independent Directors of the Company 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.

The Board is of the view that the Independent Directors are persons of high repute and credibility and collectively bring a wide range of skills and experience, thereby ensuring effective governance and strengthening the overall functioning of the Board and its Committees.

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, 2026 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 2026 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 2025-26.

Vigil Mechanism / Whistle Blower Policy:

The Company has established a Vigil Mechanism in accordance with the provisions of Section 177(9) of the Companies Act, 2013 and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to provide a formal framework for directors and employees to report genuine concerns about unethical behavior, actual or suspected fraud, or violation of the Company's Code of Conduct.

The Vigil Mechanism is designed to ensure that such concerns are reported in a transparent and confidential manner without fear of retaliation. The policy provides adequate safeguards against victimization of whistle blowers and ensures direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases.

The Company has established appropriate channels for reporting concerns, and all complaints received are reviewed and investigated in a structured manner. The Audit Committee oversees the functioning of the Vigil Mechanism and reviews complaints, if any, on a periodic basis to ensure that appropriate action is taken.

During the year under review, no instance of fraud or misconduct was reported through the Vigil Mechanism which required material investigation or reporting.

The Vigil Mechanism / Whistle Blower Policy is available on the Company's website and is accessible to all stakeholders. The link for the same is https://docs.osivl.com/Vigil%20Mechanism%20&%20Whistle%20Blower%20Policy.pdf

Nomination and Remuneration Policy:

The Company has in place a Nomination and Remuneration Policy in accordance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI (Listing

Obligations and Disclosure Requirements) Regulations, 2015.

The Policy provides a framework for appointment, qualification, evaluation and remuneration of Directors, Key Managerial Personnel ("KMP") and senior management personnel. It aims to ensure that the Board comprises an appropriate mix of skills, experience, independence and diversity, and that remuneration is aligned with individual performance, industry benchmarks and the long-term interests of the Company.

The Nomination and Remuneration Committee ("NRC") identifies and recommends persons who are qualified to become Directors and who may be appointed in senior management, in accordance with the criteria laid down in the Policy. The Committee also evaluates the balance of skills, knowledge and experience on the Board in line with the Board's skill matrix.

The Policy lays down criteria for determining qualifications, positive attributes and independence of Directors, including integrity, expertise, experience, financial literacy, leadership capabilities and independence of judgment. It also provides a structured framework for performance evaluation of the Board, its committees and individual Directors.

Remuneration is determined based on roles, responsibilities, experience, performance and market benchmarks, and is structured to ensure a balance between fixed and performance-linked components, aligned with the Company's risk management framework and long-term value creation.

Board Evaluation

Pursuant to the provisions of the Companies Act, 2013 and the SEBI Listing Regulations, the Board has carried out an annual performance evaluation of its own performance, the performance of its committees and that of individual Directors.

The evaluation framework has been designed in line with the Nomination and Remuneration Policy and includes criteria such as composition of the Board, effectiveness of Board processes, quality of participation, strategic guidance, governance oversight, and contribution of individual Directors.

The evaluation of the Board and its Committees was carried out through structured questionnaires and feedback mechanisms. The performance of individual Directors was evaluated by the Board (excluding the Director being evaluated), while the performance of Independent Directors was reviewed in a separate meeting of Independent Directors.

The evaluation results were discussed by the NRC and the Board, and the Board noted that its overall performance, as well as that of its committees and individual Directors, was effective and satisfactory.

The Board affirms that the remuneration paid during the year is in compliance with the provisions of Section 197 of the Companies Act, 2013 and is consistent with the Company's Nomination and Remuneration Policy. The policy on the same is also available on the website of the Company www.osivl.com. The link for the same is https://docs.osivl.com/Nomination%20and%20Remuneration%20Policy.pdf

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, 2026 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. The link for the same is https://docs.osivl.com/CODE%20OF%20BUSINESS%20CONDUCT%20AND%20ETHICS.pdf

Remuneration of Directors and Employees:

The Company's remuneration framework is aligned with the Nomination and Remuneration Policy and is designed to attract, retain and motivate competent professionals while ensuring alignment with performance and long-term objectives.

The information required pursuant to Section 197 of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is provided below:

1. The ratio of remuneration of each Director to the median remuneration of the employees of the Company for the financial year, and the percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, are provided in **Annexure I** to this Report.

2. The percentage increase in the median remuneration of employees in the financial year was in line with industry trends and the Company's performance.

3. The number of permanent employees on the rolls of the Company as at March 31, 2026 was 2 (Two).

4. Average percentile increase already made in the salaries of employees other than managerial personnel and its comparison with the percentile increase in managerial remuneration and justification thereof, along with affirmation that the remuneration is as per the Nomination and Remuneration Policy, are provided in Annexure I.

5. The remuneration paid to Directors, KMP and senior management is in accordance with

the Nomination and Remuneration Policy of the Company.

6. There were no employees drawing remuneration in excess of the limits prescribed under Rule 5(2) of the said Rules. Details of such employee's form part of Annexure I to this Report.

Prevention of Insider Trading:

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") to regulate, monitor and report trading by Designated Persons and their immediate relatives in compliance with the provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time.

The Code lays down guidelines and procedures to be followed and disclosures to be made while dealing in the securities of the Company, including maintenance of confidentiality of unpublished price sensitive information ("UPSI"), pre-clearance of trades, trading window restrictions and structured digital database for recording sharing of UPSI.

The Company has also adopted a Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information, which ensures timely and adequate disclosure of UPSI to the stock exchanges and investors, in accordance with the applicable regulations.

The trading window for dealing in the Company's securities is closed during the period when UPSI is available and re-opened after such information becomes generally available. All Designated Persons are required to obtain pre-clearance prior to dealing in the securities of the Company beyond the prescribed thresholds.

The Company conducts periodic awareness programs and communications for Designated Persons to ensure compliance with the applicable regulations. The compliance officer monitors adherence to the Code and reports to the Audit Committee and the Board on a periodic basis.

During the year under review, the Company has complied with the requirements of the SEBI (Prohibition of Insider Trading) Regulations, 2015 and no violations were reported. 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 the Companies (Management and Administration) Rules, 2014, The annual return in Form MGT-7 for the financial year 2025-26 will be available on the website of the Company. The due date for filing annual return for the financial year 2025-26 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, 2026 were on arm length basis and in 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 II** and the same forms part of this report.

Corporate Social Responsibility:

The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company for the financial year ended March 31, 2026, as the Company does not meet the criteria prescribed under the said section.

Accordingly, the Company has not constituted a Corporate Social Responsibility Committee and has not framed a CSR Policy.

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.

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 has withdrawn the same.

- The Board in the Board meeting held on 04th September, 2025 considered and approved the issuance of up to 6,63,14,344 (Six Crore Sixty Three Lakhs Fourteen Thousand Three Hundred and Forty Four) fully convertible warrants, each convertible into or exchangeable for one fully paid-up equity share of the Company having a face value of Re. 1/- (Rupee One only) each, at an issue price of Rs. 6.10/- (Rupees Six Point One Zero Paisa only) per Warrant, aggregating up to Rs. 40,45,17,498/- (Rupees Forty Crore Forty Five Lakhs Seventeen Thousand Four Hundred and Ninety Eight Only) ("Total Issue Size") which was approved by the members in the Annual General Meeting held 30th September, 2025. The issue was made on a preferential basis to persons belonging to the non-promoter category. However, the board of directors of the Company through a resolution passed in its meeting dated February 18, 2026, has allotted 77,50,000 (Seventy-Seven Lakhs Fifty Thousand) fully convertible warrants at a price (inclusive of both the Warrant Subscription Price and the Warrant Exercise Price) of Rs. 6.10/- per warrant, aggregating to Rs. 4,72,75,000/- (Rupees Four Crore Seventy-Two Lakhs Seventy-Five Thousand Only), on a preferential basis to Mr. Shibu Maurya, Mr.Vishan Das Tharaniand and Hitesh Kumar Loonia HUF.

- Further, During the current financial year 2026-27, Board has proposed to amend the object clause of the memorandum of association of the Company in view to expand the business activity of the company by adding subclause clause 5 to 7 after sub clause 4 of in the existing Clause III(A) as per the Provisions of the Companies Act, 2013 in the Board meeting held on 31st August, 2026. subject to approval of members in ensuing General meeting and other regulatory authorities.

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, 2026 to the date of this Report.

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:

The Company has in place a structured risk management framework for identification, evaluation, monitoring and mitigation of various risks to its business operations. The framework ensures that all key risks are systematically identified, assessed in terms of likelihood and impact, and appropriate mitigation strategies are implemented.

The risk management process covers strategic, operational, financial, compliance and external risks. The Company maintains a risk register which is periodically reviewed and updated, and key risks along with mitigation plans are presented to the Audit Committee and the Board for their review.

The Board of Directors, assisted by the Audit Committee, oversees the risk management framework and ensures that appropriate systems are in place to manage and mitigate risks effectively. The Company continuously strengthens its risk management practices in line with changes in the business environment and regulatory requirements.

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, Health and Safety (EHS):

The Company is committed to conducting its operations in an environmentally responsible and safe manner. It continuously endeavors to comply with all applicable environmental, health and safety laws and regulations and to adopt best practices to minimize environmental impact.

The Company promotes a culture of safety across its operations and takes appropriate measures for the safety and well-being of its employees and other stakeholders. Regular awareness programs, training sessions and preventive measures are undertaken to ensure a safe and healthy work environment.

During the financial year ended March 31, 2026, there were no significant environmental or safety incidents reported.

Internal Financial Control Systems and Their Adequacy:

The Company has established adequate internal financial controls with reference to financial statements, commensurate with the size, scale and complexity of its operations. The internal financial controls framework is designed to ensure the orderly and efficient conduct of business, including adherence to Company's policies, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records, and timely preparation of reliable financial information.

The internal financial controls framework is aligned with the essential components of internal control as prescribed under globally accepted frameworks, including control environment, risk assessment, control activities, information and communication, and monitoring mechanisms.

The adequacy and effectiveness of the internal financial controls are tested through a structured internal audit process. The internal auditors periodically review the design and operating effectiveness of controls and report their findings to the Audit Committee. The Audit Committee reviews such reports, evaluates control deficiencies, if any, and ensures that appropriate corrective actions are implemented in a timely manner.

Based on the assessment carried out by the management, internal auditors and statutory auditors, the Board is of the opinion that the Company's internal financial controls were adequate and operating effectively during the financial year ended March 31, 2026. The policy on the same is also available on the Company's website on https://docs.osivl.com/INTERNAL%20FINANCIAL%20CONTROL%20POLICY.pdf

Internal Audit:

The Company has an adequate internal audit system commensurate with the size, scale and complexity of its operations. During the financial year 2025-2026, the internal audit function was carried out by M/s Sanghvi Malviya & Co., Chartered Accountants (FRN:0001884C), an independent firm of Chartered Accountants.

Pursuant to the recommendation of the Audit Committee, the Board of Directors at its meeting held on May 30, 2026, appointed M/s Megha Tripathi & Associates., Chartered Accountants (FRN: 031460C), an independent firm of Chartered Accountants, as the Internal Auditors of the Company for the financial year 2026–2027.

The scope, authority and resources of the internal audit function are defined by the Audit Committee. The internal auditors monitor and evaluate the adequacy and effectiveness of the internal control systems, risk management processes and governance framework of the Company.

The internal audit reports are periodically reviewed by the Audit Committee, and appropriate actions are taken to address the observations and recommendations made by the internal auditors.

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** III.

STATUTORY AUDITOR AND THEIR REPORT:

M/s. Sumit Ranka and Associates, Chartered Accountants, Mumbai (Firm Registration No. 147837W), were appointed as the Statutory Auditors of the Company to hold office for a term of five consecutive years from the conclusion of the 31st Annual General Meeting till the conclusion of the 36th Annual General Meeting, in accordance with the provisions of Section 139 of the Companies Act, 2013.

The Report given by the Statutory Auditors on the financial statements of the Company for the financial year ended March 31, 2026, forms part of the Annual Report.

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 THIEIR 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-IV**. 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) 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.

(b) During the year under review, the Company has not complied with the provisions of Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, with respect to timely submission of the Annual Report to the Stock Exchange i.e. The BSE limited. The Company submitted the Annual Report with a delay of one day beyond the prescribed timeline. Consequently, the Company has received penalty action from BSE Limited in this regard.

Management comment: The Board notes the observation made by the Secretarial Auditor. The delay in submission of the Annual Report was inadvertent and occurred due to due to an administrative delay in the final consolidation and uploading of the Annual Report. The delay was of one day only and was not intentional. The Company has complied with the requirement subsequently and has paid the applicable penalty levied by BSE Limited. The Board further confirms that necessary steps have been taken to strengthen internal compliance monitoring mechanisms to ensure timely filings and to avoid recurrence of such instances in future.

MAINENTANCE 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:

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 INE125F01032.

LISTING OF EQUITY SHARES WITH STOCK EXCHANGES:

The Company confirms that it has paid the Annual Listing Fees for the year 2025-26 to the BSE Limited, Mumbai where the Company's Shares are listed and the ISIN allotted for the same Equity Share is INE125F01032 and BSE Script Code is 530805.

DEMATERIALISATION:

As per direction of the SEBI and The BSE 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: INE125F01032. 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.

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, 2026.
- 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:

The Board of Directors places on record its sincere appreciation for the continued support and cooperation received from the Company's shareholders, customers, suppliers, bankers, business partners, regulatory authorities and other stakeholders during the year under review.

The Board also acknowledges the valuable guidance and support extended by various government and regulatory authorities.

The Directors wish to place on record their deep appreciation for the commitment, dedication and hard work demonstrated by employees at all levels, which has been instrumental in the Company's performance during the year. The Board looks forward to the continued support of all stakeholders in the years ahead.

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

	Simran Mishra	**Ritik Wagh**
Place: Bhopal	**(DIN: 11918171)**	**(DIN: 10768388)**
Date: 31st August, 2026	**Managing Director**	**Director**

ANNEXURE I

INFORMATION REQUIRED UNDER SECTION 197 OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

1. **Ratio of Remuneration of each Director to the median remuneration of all the employees and details of percentage increase in the remuneration of Directors, Chief Financial Officer and Company Secretary in the financial year 2025-26 are as follows:**

Sr. No.	Name of Director, KMP	Designation	Ratio of remuneration of each Director/ to median remuneration of employees	%increase/decrease in Remuneration in the Financial Year 2025-26
1.	Mr. Shibhu Maurya*	Managing Director	-	Not Applicable as this is the first financial year
2.	Mr. Sachin Maurya*	Director	-	No Change
3.	Mr. Ankit Kotwani	Director	0.29:1	No Change
4.	Mr. Atul Chauhan*	Independent Director	-	No Change
5.	Mr. Rahul Kumar Lalwani*	Independent Director	-	No Change
6.	Mr. Ritik Wagh	Company Secretary	NA	No Change
7.	Ms. Harshaben Tolaram Bhawani	Chief Financial Officer	NA	No Change
8.	Mr. Ronik Sharma*	Chief Executive Officer	NA	Not Applicable as this is the first financial year
9.	Ms. Neha Ravi Prajapati	Company Secretary	NA	37.50%

Refer Point *Information on Directorate and Key Managerial Personnel* above in this Directors Report

2. the percentage increase in the median remuneration of employees in the financial year: **35%**

3. the number of permanent employees on the rolls of company: 2 (Two) as on 31st March, 2026

4. average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there

are any exceptional circumstances for increase in the managerial remuneration: 37.50% for CS Neha Prajapati

5. The key parameters for any variable component of remuneration availed by the directors are considered by the Board of directors based on the recommendations of the Nomination and Remuneration Committee of the company

6. This is to affirm that the remuneration is as per the remuneration policy of the company.

7. **A statement showing the names of the top ten employees in terms of remuneration drawn and the name of every employee, who-**

(i) if employed throughout the financial year, was in receipt of remuneration for that year which, in the aggregate, was not less than one crore and two lakh rupees: **Not Applicable as there are no employees throughout the financial year, was in receipt of remuneration for that year which, in the aggregate, was not less than one crore and two lakh rupees**

(ii) if employed for a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than eight lakh and fifty thousand rupees per month: **Not Applicable as there was no employees a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than eight lakh and fifty thousand rupees per month.**

(iii) if employed throughout the financial year or part thereof, was in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the managing director or whole-time director or manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the company: **Not applicable**

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

	Simran Mishra	**Ritik Wagh**
Place: Bhopal	**(DIN: 11918171)**	**(DIN: 10768388)**
Date: 31st August, 2026	**Managing Director**	**Director**

Annexure II

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 Exports Private Limited (A Private Company in which Directors/ Promoters/ their relatives are interested directly or indirectly) Sadbhav Minerals Private Limited (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 30th May,

		2025 and the resolutions were also approved in the Annual General Meeting held in the Financial Year 2025-26.
f)	Amount paid as advances, if any during the year	Rs.20.00/- Lakhs

Note:
1. The financial statements' Note No. 28 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)

	Simran Mishra	**Ritik Wagh**
Place: Bhopal	**(DIN: 11918171)**	**(DIN: 10768388)**
Date: 31st August, 2026	**Managing Director**	**Director**

Annexure III

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 2025-26.

A. GLOBAL ECONOMY OVERVIEW:

The global economy during the financial year 2025–26 demonstrated moderate growth, supported by easing inflationary pressures, gradual normalization of supply chains and improved resilience across key economies. However, the recovery remained uneven across regions, influenced by geopolitical tensions, fluctuating commodity prices, tight monetary policies in major economies and ongoing global uncertainties.

Food and agricultural commodity markets continued to experience volatility due to climate-related disruptions, trade restrictions imposed by certain countries and changes in global demand-supply dynamics. Prices of key food grains and pulses were impacted by variations in crop output, logistics constraints and policy interventions by governments to ensure domestic food security.

Emerging markets, including India, continued to play a significant role in supporting global growth, driven by strong domestic demand and relatively stable macroeconomic fundamentals. At the same time, global trade witnessed cautious expansion amid currency fluctuations and evolving trade policies.

Overall, while the global economic environment presented certain challenges, the essential nature of food commodities such as rice, pulses and grains ensured steady demand, thereby providing a level of resilience to businesses operating in this sector.

B. INDIAN ECONOMY OVERVIEW:

1) Economic Growth and Macroeconomic Stability:

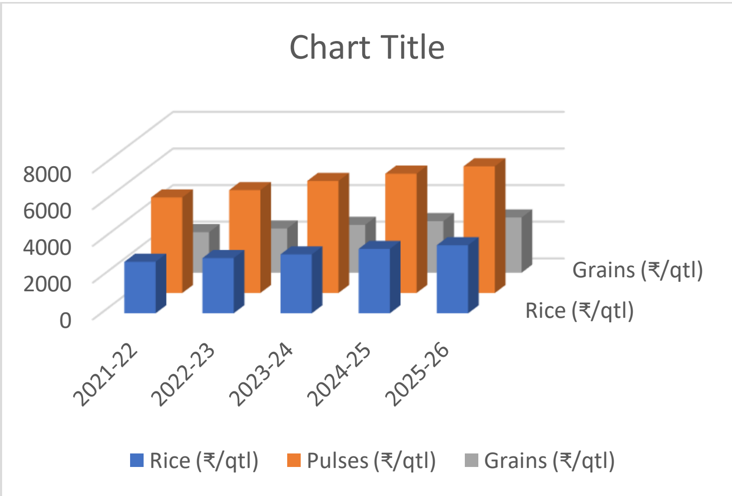
The Indian economy continued to exhibit resilience during the financial year 2025–26, supported by strong domestic consumption, infrastructure development and stable macroeconomic fundamentals. Policy support from the Government and the Reserve Bank of India contributed to maintaining economic stability despite global uncertainties.

2) Agriculture Sector Performance:

The agriculture sector remained a key contributor to the Indian economy, supporting livelihoods and rural demand. During the year, the sector benefited from relatively normal monsoon conditions, improved irrigation and continued policy support through minimum support price (MSP) mechanisms and procurement initiatives.

3) Food Grains and Commodity Market Trends:

The market for essential food commodities such as rice, pulses and grains remained stable with consistent demand. However, commodity prices experienced fluctuations due to changes in crop output, seasonal factors and supply-demand dynamics.



The above data represents indicative wholesale price trends of key commodities traded by the Company. The upward movement reflects inflationary pressures, supply-demand dynamics and external factors such as climatic conditions and global trade disruptions. Pulses have shown relatively higher volatility compared to rice and other grains.

4) Government Policies and Regulatory Environment:

Government initiatives focused on ensuring food security, maintaining buffer stocks and regulating exports/imports continued to play a significant role in shaping the agricultural commodities market. Policy interventions had a direct impact on pricing and availability of food grains.

5) Trade and Market Dynamics:

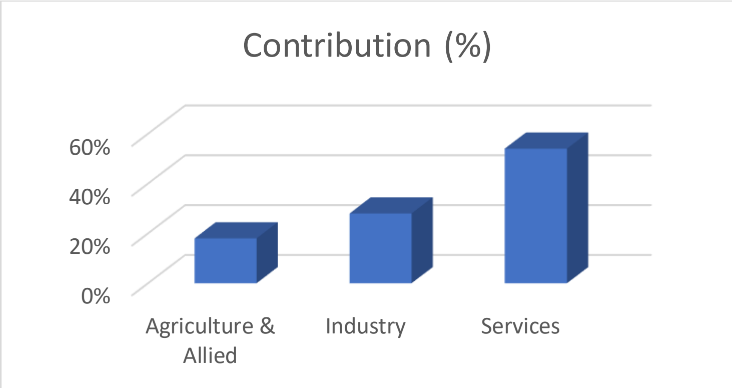
India's participation in global agricultural trade influenced domestic pricing trends and supply conditions. Export restrictions, import policies and global price movements continued to impact the trading environment for agricultural commodities.

6) Challenges and Risk Factors:

The sector remains exposed to risks such as climatic uncertainties, price volatility, supply chain inefficiencies and regulatory changes. These factors continue to influence the overall performance of businesses operating in the agricultural trading sector.

7) Overall Outlook:

The Indian economy provides a stable and supportive environment for the trading and wholesale of food grains. The essential nature of these commodities ensures sustained demand, while the Company remains focused on effectively managing risks and leveraging growth opportunities in the sector.



"The above chart highlights the relative contribution of key sectors to the Indian economy. While the services sector dominates GDP contribution, the agriculture sector remains strategically significant due to its role in food security, rural employment and demand generation, which is directly relevant to the Company's business operations in trading of rice, pulses and grains."

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.

The Company sources products from a diversified base of farmers, aggregators and suppliers, and supplies to wholesalers, retailers and institutional customers. Its operations are supported by established relationships across the supply chain, enabling consistent product availability and competitive pricing.

Given the essential nature of food commodities, the Company's business remains relatively resilient to economic cycles, though it is influenced by factors such as crop output, monsoon patterns, government policies, minimum support prices (MSP), and global commodity trends.

D. OPPORTUNITIES AND THREATS:

- Opportunities:

- Growing Demand for Food Staples:
  Rising population, urbanization and changing consumption patterns continue to drive sustained demand for essential commodities such as rice, pulses and grains.
- Expansion of Organized Agri-Trade:
  Increasing formalization of the agricultural supply chain presents opportunities for organized players to expand market share and improve margins through efficient operations.
- Government Support and Policy Initiatives:
  Various government measures aimed at improving agricultural infrastructure, storage facilities, logistics and digital marketplaces (such as e-NAM) are expected to enhance transparency and efficiency in procurement and distribution.
- Export Potential:
  India's strong position as a leading producer of rice and certain pulses offers opportunities in export markets, subject to favorable trade policies and global demand conditions.
- Supply Chain Optimization:
  Adoption of technology in inventory management, logistics and price tracking can improve operational efficiency and decision-making.

- Threats:

  - Commodity Price Volatility:
    Prices of agricultural commodities are highly volatile and influenced by factors such as monsoon, crop output, global demand-supply dynamics and government interventions.
  - Dependence on Monsoon and Climate Conditions:
    Adverse weather conditions, including irregular rainfall or natural calamities, can significantly impact agricultural production and supply availability.
  - Regulatory and Policy Risks:
    Changes in government policies, including minimum support prices (MSP), export/import restrictions and stock limits, may affect business operations and profitability.
  - Intense Competition:
    The trading and wholesale segment is highly competitive with the presence of numerous unorganized and organized players, which may exert pressure on margins.
  - Supply Chain Disruptions:
    Disruptions in logistics, transportation or procurement channels can impact timely delivery and increase operational costs.

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:

The outlook for the Company remains positive, supported by strong domestic demand for food grains, increasing population, urbanization and evolving consumption patterns.

India continues to be one of the largest producers and consumers of rice and pulses, providing significant opportunities for organized players in the trading and distribution segment. Government focus on food security, improvements in agricultural infrastructure and digitization of supply chains are expected to enhance efficiency and transparency in the sector.

However, the business environment is expected to remain dynamic, with key challenges including:

- Volatility in commodity prices
- Dependence on monsoon and agricultural output
- Regulatory changes and export/import policies
- Supply chain disruptions

The Company remains focused on strengthening its procurement strategies, expanding its market presence and maintaining operational efficiency to navigate these challenges effectively.

G. RISKS & CONCERNS:

The Company operates in a dynamic business environment and is exposed to various risks that may impact its operations, financial performance and growth prospects. The key risks and concerns are outlined below:

1. Commodity Price Risk
The Company deals in agricultural commodities, the prices of which are inherently volatile. Fluctuations in prices due to changes in demand-supply dynamics, government interventions, global market trends and inflationary pressures may impact margins and profitability.

2. Agricultural and Monsoon Dependency
The availability and pricing of rice, pulses and grains are significantly influenced by agricultural output, which in turn depends on monsoon patterns and climatic conditions. Any adverse weather conditions such as droughts, floods or irregular rainfall may affect supply and increase procurement costs.

3. Regulatory and Policy Risk
The Company's operations are subject to various laws and regulations, including those relating to food security, stock limits, import/export restrictions and minimum support prices (MSP). Frequent changes in government policies may impact business operations,

pricing strategies and profitability.

4. Supply Chain and Logistics Risk
Efficient procurement and distribution are critical to the Company's operations. Any disruption in transportation, warehousing or logistics infrastructure may lead to delays, increased costs and potential loss of business opportunities.

5. Competition Risk
The trading and wholesale segment is highly fragmented, with the presence of numerous organized and unorganized players. Intense competition may exert pressure on pricing and margins.

6. Credit Risk
The Company extends credit to its customers in the normal course of business. Delays or defaults in receivables may impact liquidity and working capital management.

7. Operational Risk
Risks arising from inadequate or failed internal processes, human error or system inefficiencies may affect operational performance. The Company mitigates such risks through established internal controls and periodic reviews.

8. Inflation and Cost Pressure
Rising fuel, transportation and handling costs can increase operational expenses and impact overall profitability.

Conclusion: The Company continuously reviews its risk landscape to proactively identify emerging risks and implements appropriate mitigation strategies to safeguard its business interests and ensure sustainable growth.

H. HUMAN RESOURCES / INDUSTRIAL RELATIONS:

The Company recognizes that its human resources are a key driver of its operational efficiency and long-term growth. It remains committed to fostering a work environment that promotes professionalism, integrity, teamwork and continuous learning.

The Company continues to focus on strengthening employee capabilities through skill development, process orientation and performance-driven culture. Emphasis is placed on enhancing productivity, improving operational efficiency and maintaining high standards of business conduct.

Industrial relations during the year remained cordial and harmonious. The Company did not experience any significant labour disruptions and continues to maintain constructive engagement with its workforce.

The Company ensures compliance with all applicable labour laws and statutory requirements. It also promotes a safe and healthy workplace environment and encourages open communication across all levels of the organization.

As on 31st March, 2026, the Company had 6 (Six) Total no. of Employees in the Company including 2 (Two) permanent and 4 (Four) temporary employees on its rolls.

I. FINANCIAL PERFORMANCE & REVIEW:

Financial Performance

The financial performance of the Company for the year ended 31st March, 2026 is summarized below:

(Amount in Lacs)

PARTICULARS	YEAR ENDED ON 31-03-2026	YEAR ENDED ON 31-03-2025
Revenue from Operations	9945.23	7025.32
Other Income	12.06	12.97
Total Income	**9957.29**	**7038.29**
Expenses	9603.28	**6885.17**
Profit before tax	**353.51**	**153.12**
Less: Tax Expense	**88.12**	**40.48**
Other comprehensive Income (net of taxes)	0	0
Total Comprehensive income for the year	**265.39**	**112.64**

Performance Review

During the financial year under review, the Company recorded increase in revenue from operations, primarily driven by higher trading volumes, changes in commodity prices and market demand.

The trading business of rice, pulses and grains continued to contribute significantly to the overall revenue, supported by stable demand for essential food commodities. However, margins were influenced by fluctuations in commodity prices and competitive market conditions.

Profitability during the year was impacted by:

- Changes in procurement costs due to price volatility
- Variation in sales realization
- Increase in logistics and transportation costs
- Competitive pricing pressures in the wholesale market

The Company maintained a disciplined approach towards cost management and operational efficiency, which helped in mitigating the impact of external challenges to a certain extent.

Key Financial Indicators

Revenue from Operations: ₹ 9945.23 Lacs
Profit Before Tax (PBT): ₹ 353.51 Lacs
Profit After Tax (PAT): ₹ 265.39 Lacs

Working Capital Management

The Company continues to focus on efficient working capital management, given the nature of its trading operations. Inventory levels and receivables are closely monitored to optimize cash flows and reduce carrying costs.

Outlook on Financial Performance

The Company expects stable financial performance in the coming periods, supported by consistent demand for food commodities. However, profitability may continue to be influenced by commodity price movements, regulatory changes and overall market conditions.

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:

The Company has established adequate internal financial controls with reference to financial statements, commensurate with the size, scale and complexity of its operations. The internal financial controls framework is designed to ensure the orderly and efficient conduct of business, including adherence to Company’s policies, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records, and timely preparation of reliable financial information.

The internal financial controls framework is aligned with the essential components of internal control as prescribed under globally accepted frameworks, including control environment, risk assessment, control activities, information and communication, and monitoring mechanisms.

The adequacy and effectiveness of the internal financial controls are tested through a structured internal audit process. The internal auditors periodically review the design and operating effectiveness of controls and report their findings to the Audit Committee. The Audit Committee reviews such reports, evaluates control deficiencies, if any, and ensures that appropriate corrective actions are implemented in a timely manner.

Based on the assessment carried out by the management, internal auditors and statutory auditors, the Board is of the opinion that the Company's internal financial controls were adequate and operating effectively during the financial year ended March 31, 2026. The policy on the same is also available on the Company's website on https://docs.osivl.com/INTERNAL%20FINANCIAL%20CONTROL%20POLICY.pdf

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 – 28.68
(ii) Inventory Turnover – 11.08
(iii) Interest Coverage Ratio - Nil
(iv) Current Ratio – 2.10
(v) Debt Equity Ratio – 0.02
(vi) Operating Profit Margin (%)- 3.69%
(vii) Net Profit Margin (%)- 2.67%

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	2025-26	2024-25	Changes	Reason
1.	Return on Net Worth	39.77	0.28	39.49	Increase in net income compared to previous year

O. CAUTIONARY STATEMENT:

Statements in this Management Discussion and Analysis Report describing the Company's objectives, projections, estimates, expectations or predictions may constitute "forward-looking statements" within the meaning of applicable laws and regulations.

Actual results may differ materially from those expressed or implied in such statements due to various factors, including but not limited to changes in economic conditions, commodity price fluctuations, demand-supply dynamics, government policies and regulations, taxation laws, climatic conditions affecting agricultural output, and other external factors beyond the Company's control.

The Company undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

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

	Simran Mishra	**Ritik Wagh**
Place: Bhopal	**(DIN: 11918171)**	**(DIN: 10768388)**
Date: 31st August, 2026	**Managing Director**	**Director**

Annexure IV

FORM No. MR-3
SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026.

(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, 2026 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, 2026 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;

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;

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) *Company has filled the ROC forms within prescribed time limit; however certain forms are filled with delayed along with penalty.*

b) During the year under review, the Company has not complied with the provisions of Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, with respect to timely submission of the Annual Report to the Stock Exchange i.e. The BSE limited. The Company submitted the Annual Report with a delay of one day beyond the prescribed timeline. Consequently, the Company has received penalty action from BSE Limited in this regard.

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 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: 31-08-2026
UDIN No.: A015758H001316695

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

"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: 31-08-2026
UDIN No.: A015758H001316695

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

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, 2026.

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

	Simran Mishra	**Ritik Wagh**
Place: Bhopal	**(DIN: 11918171)**	**(DIN: 10768388)**
Date: 31st August, 2026	**Managing Director**	**Director**

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: 2nd floor, 234, M.P. Nagar Zone-1, Bhopal, Madhya Pradesh, India, 462011

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, 2026 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 | **Ronik Sharma**
Date: 31st August, 2026 | **Chief Financial Officer**

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, 2026, 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 2026, and its profit 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 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:

- 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.

(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, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, 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 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, 2026 however software used does not have a feature of recording audit trail (Edit Log) facility.

For Sumit Ranka & Associates
Chartered Accountants
Firm Registration Number: 147837W

Sumit Ranka
Partner
Membership No: 139037
UDIN: 26139037VNVRKF2418
Place: Mumbai
Date: 30th May, 2026

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 In dependent Audit Report of even date on the Financial Statements of ONESOURCE INDUSTRIES AND VENTURES LIMITED for the year ended 31st March, 2026.

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.

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 31.03.2026

		(Rs in Lacs)	(Rs in Lacs)
A	To Subsidiaries, Joint Ventures and Associates		
		Nil	Nil
B	To Other Then Subsidiaries, Joint Ventures and Associates		
	Loans & Advances (including Business Advances)	20.00	179.09

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 Lacs)

Sr. No.	Particulars	Amount granted during the year	Outstanding Balance as on 31st March, 2026
1)	Business Advances Granted to Promoters	Nil	Nil
2)	Business Advances to Related Parties excluding Promoters	20	70.67
	% of overall Business Advances granted of same nature	100%	39.46%

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 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, 2026 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. 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) The fund raised on short term basis have not have been utilized for long term purposes.

e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its associate company.

f) 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) Company has an adequate internal control system commensurate with the size and the nature of its business.

b) We have considered internal audit reports of the company issued till date, for the period under audit.

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 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 resignation of the statutory auditors during the year, however, no issues, objections or concerns were raised by the outgoing auditors.

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 Sumit Ranka & Associates
Chartered Accountants
Firm Registration Number: 147837W

Sumit Ranka
Partner
Membership No: 139037
UDIN: 26139037VNVRKF2418
Place: Mumbai
Date: 30th May, 2026

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, 2026.

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 31st March, 2026 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.

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.

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.

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, 2026. 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 Sumit Ranka & Associates
Chartered Accountants
Firm Registration Number: 147837W

Sumit Ranka
Partner
Membership No: 139037
UDIN: 26139037VNVRKF2418
Place: Mumbai
Date: 30th May, 2026

Balance Sheet as at 31st March, 2026

(Rs. In Lacs)

	Particulars	Note	As At 31.03.2026	As At 31.03.2025
I	**ASSETS**			
1	**Non-current Assets**			
	a) Property, Plant & Equipment	**2**	5.10	2.11
	b) Capital work-in-progress		-	-
	c) Other Intangible Assets		-	-
	d) Financial Assets:		-	-
	(i) Investments		-	-
	(ii) Trade Receivable		-	-
	(iii) Loans	**3**	55.52	80.44
	(iv) Other Financial Asset	**4**	3.24	3.00
	e) Other non-current assets			
	Total Non-Current Assets		**63.86**	**85.55**
2	**Current Assets**			
	a) Inventories		831.81	150.77
	b) Financial Assets:			
	(i) Investments		-	-
	(ii) Trade Receivables	**5**	346.78	56.32
	(iii) Cash and cash equivalents	**6**	53.02	2.37
	(iv) Loans	**7**	132.58	191.95
	c) Current Tax Assets (Net)		-	-
	d) Other Current Assets	**8**	11.13	-
	Total Current Assets		**1,375.32**	**401.41**
	Total Assets		**1,439.17**	**486.96**
II	**EQUITY & LIABILITIES**			
A	**Equity**			
	a) Equity Share Capital	**9**	307.50	307.50
	b) Other Equity	**10**	359.77	94.38
	c) Money Received against Share Warrants	**11**	118.19	-
	Total Equity		**785.45**	**401.88**
B	**Liabilities**			
1	**Non -current Liabilities**			
	a) Financial Liabilities:			
	(i) Borrowings		-	-
	(ii) Trade Payable		-	-
	b) Provisions		-	-
	c) Deferred Tax Liabilities (net)	**12**	0.02	0.12
	d) Other Non Current Liabilities		-	-
	Total Non-Current Liabilities		**0.02**	**0.12**
2	**Current Liabilities**			
	a) Financial Liabilities:			
	(i) Borrowings	**13**	533.98	6.40
	(ii) Trade Payable	**14**	-	-
	(a) Due to MSE		-	-
	(b) Due to Others		18.11	23.66
	(iii) Other Financial Liabilities	**15**	-	-
	b) Other Current Liabilities	**16**	10.82	20.30
	c) Provisions	**17**	1.80	-
	d) Current Tax Liabilities (Net)	**18**	88.98	34.61
	Total Current Liabilities		**653.69**	**84.96**
	Total Liabilities		**653.71**	**85.08**
	Total Equity & Liabilities		**1,439.17**	**486.96**
	Significant Accounting Policies	**1**		
	Notes forming part of the Financial Statements			

As per our report of even date
For Sumit Ranka & Associates
Chartered Accountants
Registration No. 147837W

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

Sumit Ranka
Partner
M.No. 139037

Shibhu Maurya
Managing Director
DIN: 09228868

Atul Chauhan
Director
DIN: 00465990

CS Neha Prajapati
Company Secretary and Compliance Officer

Ronik Sharma
CFO

UDIN: 26139037VNVRKF2418
Place- Mumbai
Date - 30-05-2026

Place- Bhopal
Date - 30-05-2026

Statement of Profit and Loss for the Year ended 31st March, 2026

(Rs. In Lacs)

	Particulars	Note	31.03.2026	2024-25
	INCOME			
(I)	Revenue from Operations	**19**	9,945.23	7,025.32
(II)	Other Income	**20**	12.06	12.97
(III)	**Total Income (I) + (II)**		**9,957.29**	**7,038.29**
(IV)	**EXPENSES**			
	Cost of material consumed		**-**	**-**
	Purchase of traded goods	**21**	9,893.76	6,948.53
	Changes in inventories of finished goods, work in progress & Stock in Trade		(681.03)	(150.77)
	Employee benefits expenses	**22**	16.03	22.51
	Finance Costs	**23**	25.15	0.12
	Depreciation and amortization expenses	**24**	1.24	0.58
	Other expenses	**25**	348.63	64.21
	Total Expenses (IV)		**9,603.78**	**6,885.17**
(V)	Profit before Exceptional Items & Taxes		353.51	153.12
(VI)	Exceptional Items - (Net)			
(VII)	Profit before tax (V)-(VI)		353.51	153.12
(VIII)	Tax Expenses :			
	(1) Current tax		88.98	39.95
	(2) MAT Credit		-	-
	(3) Deferred tax		(0.10)	0.12
	(4)Short/Excess provision for previous year		(0.76)	0.41
	Total Tax Expense		**88.12**	**40.48**
(IX)	**Profit for the Period (VII)-(VIII)**		**265.39**	**112.64**
(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)		**265.39**	**112.64**
(XII)	**Earning Per Equity Share(Nominal Value per Share:(Rs. 10)**	**26**		
	1. Basic		**0.86**	**0.37**
	2. Diluted		**0.86**	**0.37**

Significant Accounting Policies **1**
Notes forming part of the Financial Statements

For Sumit Ranka & Associates
Chartered Accountants
Registration No. 147837W

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

Sumit Ranka
Partner
M.No. 139037

Shibhu Maurya
Managing Director
DIN: 09228868

Atul Chauhan
Director
DIN: 00465990

CS Neha Prajapati
Company Secretary and Compliance Officer

Ronik Sharma
CFO

UDIN: 26139037VNVRKF2418
Place- Mumbai
Date - 30-05-2026

Place- Bhopal
Date - 30-05-2026

Cash Flow statement for the year ended 31st March, 2026

(Rs. In Lacs)

	Particulars	March 31,2026	March 31,2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before tax as per Statement of Profit and Loss	**353.51**	**153.12**
	Adjusted for:		
	Depreciation	1.24	0.58
	Interest Income	(12.06)	-
	Finance Cost	25.15	0.12
	Operating Profit before working capital changes	**367.84**	**153.81**
	Adjusted for:		
	(Increase)/Decrease in Inventories	(681.03)	(150.77)
	(Increase)/Decrease in Trade Receivables	(290.46)	(31.33)
	(Increase)/Decrease in Other Current Assets	(11.37)	6.80
	(Increase)/Decrease in Current Tax Assets	-	3.22
	(Increase)/Decrease in Loans	84.30	44.62
	Increase/(Decrease) in Trade Payables	(5.55)	17.40
	(Increase)/Decrease in Inventories		
	Increase/(Decrease) in Provisions	-	-
	(Increase)/Decrease in Other Financial Asset	-	-
	Increase/(Decrease) in Other Current Liabilities	(7.67)	(11.36)
	Increase/(Decrease) in Provisions		
	Increase/(Decrease) in Current Tax Liabilities		
	Cash Generated from Operations	**(543.94)**	**32.39**
	Direct Tax Paid	**(33.85)**	**(6.48)**
	Net Cash from Operating activities	**(577.79)**	**25.91**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant & Equipment	(4.24)	(2.66)
	Interest Income	12.06	-
	Sales of Fixed Assets	-	-
C.	**Net Cash Flow from Investing Activities**	**7.82**	**(2.66)**
	Cash Flow from Financing activities:		
	Proceeds from Issue of Share Warrants	118.19	
	Finance Cost	(25.15)	(0.12)
	Proceeds / (Repayment) of Borrowings	527.58	(23.60)
	Net cash from Financing Activities	**620.62**	**(23.72)**
	Net Increase/(Decrease) in cash	**50.65**	**(0.46)**
	Opening Balance of Cash & Cash equivalents	**2.37**	**2.83**
	Closing Balance of Cash & Cash equivalents	**53.02**	**2.37**

Notes:

a) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS-7) - Statement of Cash Flow.

b) Cash and Cash Equivalent comprises of: **(Rs in Lacs)**

Particulars	As at 31.03.2026	As at 31.03.2025
Cash on hand	0.07	0.07
Balance with banks	52.94	2.29
Cash and Cash Equivalents	**53.02**	**2.37**
Cash and Cash Equivalents in Cash Flow Statement	**53.02**	**2.37**

For Sumit Ranka & Associates
Chartered Accountants
Registration No. 147837W

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Company Secretary and Compliance Officer

Ronik Sharma
CFO

UDIN: 26139037VNVRKF2418
Place- Mumbai
Date - 30-05-2026

Place- Bhopal
Date - 30-05-2026

Statement of Changes in Equity For the year ended 31st March, 2026

(Rs. In Lakhs)

A. Equity Share Capital

As at 31.03.2024		307.50
Movement during the year on acoount of Bonus shares issued		-
As at 31.03.2025		307.50
Movement during the year on account of Bonus shares issued		-
As at 31.03.2026		307.50

B. Other Equity

Particulars	Reserves and Surplus		
	Securities Premium	**Retained Earnings**	**Total**
Balance as at 1st April,2024	171.00	(189.26)	(18.26)
Profit for the year	-	112.64	112.64
Other Comprehensive Income for the Year	-	0.00	-
Total Comprehensive Income for the Year	-	112.64	112.64
Bonus Shares Issued by capitalizing	-	0.00	-
Balance as at 31st March, 2025	**171.00**	**(76.62)**	**94.38**
Balance as at 1st April,2025	171.00	(76.62)	94.38
Profit for the year	-	265.39	265.39
Other Comprehensive Income for the Year	-	-	-
Total Comprehensive Income for the Year	-	265.39	265.39
Bonus Shares Issued by capitalizing	-	-	-
Balance as at 31st March, 2026	**171.00**	**188.77**	**359.77**

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

For Sumit Ranka & Associates
Chartered Accountants
Registration No. 147837W

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

Sumit Ranka
Partner
M.No. 139037

Sihbhu Maurya
Managing Director
DIN: 09228868

Atul Chauhan
Director
DIN: 00465990

CS Neha Prajapati
Company Secretary and Compliance Officer

Ronik Sharma
CFO

Place: Mumbai
Date - 30-05-2026

Place: Bhopal
Date - 30-05-2026

"2" Property, Plant & Equipment

(Rs. In Lacs)

PARTICULARS	Computer and Processing Unit	Printer	Air Conditioner	Motor Vehicle	Office Equipment	Furniture and Fixtures	TOTAL TANGIBLE ASSETS
Gross Carrying Amount as at April 1,2024	**0.49**	**-**	**-**	**-**	**-**	**-**	**0.49**
Additions	**2.66**	-					**2.66**
Disposals/ Deduction	-	-	-	-	-		**-**
Gross Carrying Amount as at March 31,2025	**3.15**	**-**	**-**	**-**	**-**	**-**	**3.15**
Additions	**0.20**	**-**	**0.64**	**-**	**2.40**	**1.00**	**4.24**
Disposals/ Deduction		**-**		**-**	**-**	**-**	**-**
Gross Carrying Amount as at March 31,2026	**3.35**	**-**	**0.64**	**-**	**2.40**	**1.00**	**7.39**
Accumlated Depreciation/ Amortization and Impairment							
Balance as at April 1,2024	**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**
Depreciation for the year	**0.88**		**0.06**		**0.22**	**0.07**	**1.24**
Depreciation on Disposals	**-**	-	-	-	-	-	**-**
Balance as at March 31,2026	**1.93**		**0.06**	**-**	**0.22**	**0.07**	**2.29**
Net Carrying Amount							
As at March 31,2026	**1.42**	**-**	**0.58**	**-**	**2.17**	**0.93**	**5.10**
As at March 31,2025	**2.11**	**-**	**-**	**-**	**-**	**-**	**2.11**
As at March 31,2024	**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 31.03.2026	As At 31.03.2025
"3"	**Loans**		
	(a) Secured, Considered Goods	-	-
	(b) Unsecured, Considered Goods		
	Loan to Related Parties	-	
	Loan to Others	55.52	80.44
		55.52	**80.44**
"4"	**Other Financial Asset**		
	Security Deposit for lease	3.24	3.00
	Interest accrued on lease	-	
		3.24	**3.00**
"5"	**Trade Receivables**		
	Secured - considered good	-	-
	Unsecured - considered good	346.78	56.32
	Unsecured - credit impaired	-	-
	Unsecured - significant increase in credit risk	-	-
	Less: Allowance for credit impaired (doubtful debts)	-	-
	Less: Allowance for significant increase in credit risk (doubtful debts)	-	-
		346.78	**56.32**

5.1	**Trade Receivables ageing schedule :**					
	Particulars	**Outstanding for following periods from due date of the payment**				**As at 31.03.2026**
		Not due	**Less than 6 months**	**6 months- 1 Year**	**1-2 years**	**Total**
	Secured	**-**	**-**	**-**	**-**	-
	Unsecured					
	Undisputed- considered good	**-**	346.78	**-**	**-**	346.78

	Undisputed- significant increase in credit risk	-	-	-	-	-
	Undisputed- credit impaired	-	-	-	-	-
	Disputed- considered good	-	-	-	-	-
	Disputed- significant increase in credit risk	-	-	-	-	-
	Disputed- credit impaired	-	-	-	-	-
	Total	-	-	-	-	**346.78**
5.2	**Trade Receivables ageing schedule:**					
	Particulars	**Outstanding for following periods from due date of the payment**				**As at 31.03.2025**
		Not due	**Less than 6 months**	**6 months- 1 Year**	**1-2 years**	**Total**
	Secured	-	-	-	-	-
	Unsecured	-	-	-	-	-
	Undisputed- considered good	-	-	56.32	-	56.32
	Undisputed- significant increase in credit risk	-	-	-	-	-
	Undisputed- credit impaired	-	-	-	-	-
	Disputed- considered good	-	-	-	-	-
	Disputed- significant increase in credit risk	-	-	-	-	-
	Disputed- credit impaired	-	-	-	-	-
	Total	-	-	-	-	**56.32**

"6"	**Cash and cash equivalents**		
	Balances with Bank		
	- In Current Accounts	52.94	2.29
	Cash on hand	0.07	0.07
	In Fixed Deposits		
		53.02	**2.37**

"7"	**Loans**		
	(a) Secured, Considered Goods	-	-
	(b) Unsecured, Considered Goods		
	Advance to staff	-	-
	Loans & Advances to Related Parties (including business Advances)	70.67	82.93
	Advances to Suppliers	9.00	9.81
	Others	52.91	99.21
		132.58	**191.95**

"8"	**Other Current Assets**		
	Other current Assets	11.13	-
		11.13	**-**

"9"	**Equity Share Capital**				
	Particulars	**Number of Shares**	**Amount**	**Number of Shares**	**Amount**
	Authorised Share Capital				
	Equity Shares of Rs.1 each	550,000,000	**5,500.00**	550,000,000	**5,500.00**
	Issued,Subscribed & Fully paid up				
	Equity Shares of Rs.1 each, fully paid	30,750,000.00	**307.50**	30,750,000	**307.50**
	(a) Reconciliation of Number of Shares	**Number of Shares**	**Amount**	**Number of Shares**	**Amount**
	Balance as at the beginning of the Year	30,750,000	307.50	3,075,000	30.75
	Adjustment for Sub Division of Equity Shares*	-	-	27,675,000	276.75
	Issued During the Year				
	Bonus Issue				

Balance as at the end of the Year	**30,750,000**	**307.50**	**30,750,000**	**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 Shareholding more than 5% Shares:-	Number of Shares	%	Number of Shares	%
Vibhu Maurya	8,910,569	28.98%	8,910,569	28.98%

(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%	8,910,569	28.98%

(% Change during the year: During the year there is No change in promoter's shareholding.)

"10" Other Equity

Particulars	Securities Premium	Revaluation Reserve	Capital Reserve	Retained Earnings	Total
Balance as at 1st April,2024	171.00	-	-	(189.26)	(18.26)
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**	**-**	**-**	**(76.62)**	**94.38**
Balance as at 1st April,2025	171.00	-	-	(76.62)	94.38
Profit for the year	-	-	-	265.39	265.39
Other Comprehensive Income for the Year	-	-	-	-	-
Total Comprehensive Income for the Year	-	-	-	265.39	265.39
Bonus Shares Issued by capitalizing	-	-	-	-	-
Balance as at 31st March,2026	**171.00**	**-**	**-**	**188.77**	**359.77**

"11" Money Received against Share Warrants

Particulars	As At 31.03.2026	As At 31.03.2025
HITESHKUMAR LOONIA - WARRANT	15.25	-
SHIBU MAURYA - WARRANT	99.13	-
VISHANUDAS THARANI- WARRANT	3.81	-
	118.19	**-**

"12" Deferred Tax Liabilities (net)

Particulars	As At 31.03.2026	As At 31.03.2025
On account of Depreciation	0.02	0.12
	0.02	**0.12**

"13"	**Current Financial Liabilities - Borrowings**		
	Particulars	**As At 31.03.2026**	**As At 31.03.2025**
	Secured Loan		
	From Bank	-	-
	Unsecured Loans		
	Loan from Others	533.98	6.40
		533.98	**6.40**

"14"	**Current Liabilities - Trade Payables**		
	Undisputed Dues:		
	i] Due to Micro and Small Enterprises	-	-
	ii] Other than due to Micro and Small Enterprises	18.11	23.66

14.1 Trade Payables ageing schedule:

Particulars	Outstanding for following periods from due date of the payment				As at 31.03.2026
	Unbilled	Not due	Less than 1 year	1-2 years	Total
Undisputed- MSME	-	-	-	-	-
Undisputed- Others	-	-	8.82	9.29	18.11
Disputed- MSME	-	-	-	-	-
Disputed- Others	-	-	-	-	-
Unbilled	-	-	-	-	-
Total				-	**18.11**

14.2 Trade Payables ageing schedule:

Particulars	Outstanding for following periods from due date of the payment				As at 31.03.2025
	Unbilled	Not due	Less than 1 year	1-2 years	Total
Undisputed- MSME	-	-	-	-	-
Undisputed- Others	-	-	23.66	-	23.66
Disputed- MSME	-	-	-	-	-
Disputed- Others	-	-	-	-	-
Unbilled	-	-	-	-	-
Total					**23.66**

"15"	**Other Financial Liabilities**		
	Current maturities of long-term debt	-	-
		-	-

"16"	**Other Current Liabilities**		
	(i) TDS Payable	10.82	3.14
	(ii) Expense Payable	-	15.24
	(iii) Salary Payable	-	0.83
	(ii)TCS Payable		1.08
		10.82	**20.30**

"17"	**Provisions**		
	(i) Audit Fees Payable	1.80	-
		1.80	**-**

"18"	**Current Tax Liabilities (Net)**		
	(i) Current tax provision (Net)	88.98	34.61
		88.98	**34.61**

	Particulars	**For the Year ended**	**For the Year ended**

		31.03.2026	31.03.2025
"19"	**Revenue from Operations**		
	a) Sale of Products (Net)	9,945.23	7,025.32
		9,945.23	**7,025.32**
"20"	**Other Income**		
	a) Interest Income	12.06	-
	b) Other Income		12.97
		12.06	**12.97**
"21"	**Purchase of traded goods**		
	(i) Purchase of Goods	9,893.76	6,948.53
		9,893.76	**6,948.53**
"22"	**Employees Benefits Expenses**		
	Salaries and Bonus	8.53	10.51
	Director Remuneration	7.50	12.00
		16.03	**22.51**
"23"	**Finance Cost**		
	Interest Expenses	25.13	0.11
	Bank & Other Charges	0.03	0.01
		25.15	**0.12**
"24"	**Depreciation and amortisation expenses**		
	Depreciation	1.24	0.58
		1.24	**0.58**
"25"	**Other Expenses**		
	GST Credit Reversal	-	1.47
	Filing Fees	43.85	0.02
	Listing Fees	13.92	7.80
	NSDL/CDSL/RTA Expenses	6.93	4.08
	Sundry Balance Written off	-	11.24
	Commission & Brokerage	187.46	20.00
	Other expenses	63.79	0.61
	Auditor Remuneration	4.36	6.14
	Advertisement & Subscription	1.80	1.43
	Insurance Expense	0.27	
	Legal & Professional Charges	24.13	2.15
	Telephone Charges		-
	Corporate Office Rent	1.32	2.32
	Directors Sitting Fees	0.79	-
	Penalty charges	-	6.95
		348.63	**64.21**
"26"	**Earning Per Equity Share**		
	1.Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	**265.39**	**112.64**
	2. Number of equity shares used as denominator for calculating EPS	30,750,000	30,750,000
	3. Basic and Diluted Earnings per Share	0.86	0.37
	4. Face Value per equity share (in Rs)	**1.00**	**1.00**
"27"	**Auditors Remuneration**		
	Statutory Audit Fees	2.00	6.14
	Tax Audit		
	Others	2.36	
	Reimbursement of Expenses		
	Total	**4.36**	**6.14**

"28"	**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. Sadbhav Minerals Pvt Ltd
	(Rs in Lacs)

Nature of Transaction	FY 2025-26	FY 2024-25
Enterprises over which Key Managerial Personnel exercises significant influence		
Business Advances Given during the year		
Greater India Export Pvt Ltd	15.00	-
Sadbhav Minerals Pvt Ltd	5.00	45.30
Business advances received back during the year		
Greater India Export Pvt Ltd	-	-
Sadbhav Minerals Pvt Ltd	75.10	85.30
Interest Income		
Greater India Export Pvt Ltd	3.17	-
Sadbhav Minerals Pvt Ltd	2.45	-
Closing Balances at the year ended		
Greater India Export Pvt Ltd	55.39	37.22
Sadbhav Minerals Pvt Ltd	15.28	82.93

B.	**Key Managerial Persons**	
	Ronik Sharma	CFO
	Shibhu Maurya	Managing Director
	Neha Ravi Prajapati	Company Secretary

(Rs in Lacs)

Nature of Transaction	FY 2025-26	FY 2024-25
Key Managerial Personnel		
Remuneration		
Ankit Kotwani	1.50	6.08
Neha Ravi Prajapati	5.73	1.60
Shibhu Maurya	-	6.00
Ronik Sharma	4.50	-
Harsha Bhagwani	0.79	-
Reimbursement of Expenditure		
Neha Ravi Prajapati	0.26	0.06
Outstanding Payable		
Key Managerial Personnel		
Neha Ravi Prajapati	0.45	0.43
Ankit Kotwani	7.50	6.00
Shibhu Maurya	-	6.00

"29" **Financial Instruments**

Particular	Carrying Value		Fair Value	
Financial Assets	**March 31,2026**	**March 31,2025**	**March 31,2026**	**March 31,2025**
Amortised cost				
Trade receivables	346.78	56.32	346.78	56.32
Cash and cash equivalents	53.02	2.37	53.02	2.37
Loans and Advances (Current)	132.58	191.95	132.58	191.95
Loans and Advances (Non-Current)	55.52	80.44	55.52	80.44
Investment	-	-	-	-
Total Assests	**587.90**	**331.08**	**587.90**	**331.08**
Financial Liabilities				
Amortised cost	-	-	-	-
Long Term Borrowings	-	-	-	-
Trade payables	18.11	23.66	18.11	23.66
Other Financial Liabilities	-	-	-	-
Short Term Borrowings	533.98	6.40	533.98	6.40
Total Liabilities	**552.08**	**30.06**	**552.08**	**30.06**

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.
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.
The following methods and assumptions were used to estimate the fair values:

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.
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.
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.

"30"

Financial Risk Management

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.
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.
The Board of Directors reviews and agrees policies for managing each of these risks, which are summarised below:

Credit Risk
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.

Trade and other receivables
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 monitered on an ongoing basis with the result that the Company's exposure to Bad debt is not significant. Also the Company doesnot 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 31,2026). The Company has made allowance of Rs Nil (Nil as at March 31,2026) against Trade receivable of Rs. 346.78 lacs (Rs. 56.32 lacs as at March 31, 2025).

Bank Deposits
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.

Investments
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.

Liquidity risk
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.
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.
The working capital position of the Company is given below :

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash and Cash equivalents	53.02	2.37
Total	**53.02**	**2.37**

The table below provides details regarding the contractual maturities of significant financial liabilities as at March 31, 2026 and March 31, 2025.

Particulars	As at	Less than 1 year	1-2 years	Total
Borrowings	31-03-26	533.98	-	533.98
	31-03-25	6.40	-	6.40
Trade Payables	31-03-26	8.82	9.29	18.11

		31-03-25	23.66	-	23.66
	Other Financial Liabilities	31-03-26	-	-	-
		31-03-25	-	-	-

"31"	**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 Company monitors the return on capital. The Company's objective when managing capital is to maintain an optimal structure so as to maximize shareholder value.		
	The capital structure is as follows:		**(Rs in Lacs)**
	Particulars	**March 31, 2026**	**March 31, 2025**
	Total equity attributable to the equity shareholders of the company	785.45	401.88
	As percentage of total capital	59.53%	98.43%
	Current borrowings	533.98	6.40
	Non-current borrowings		
	Total borrowings	**533.98**	**6.40**
	As a percentage of total capital	40.47%	1.57%
	Total capital (borrowings and equity)	1,319.43	408.28

"32"	**Trade Payable to MSME** The Company has not received any intimation from 'suppliers' regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006.
"33"	**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,2026 there were no subsequent events to be recognised or reported that are not already disclosed."
"34"	**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.
"35"	**Contingent Liabilities and Commitment:** The Company does not have any Contingent Liability and Commitment.
"36"	**Compliance with number of layers of companies:** The Company does not have any Subsidiary Company.
"37"	**Registration of charges or satisfaction with Registrar of Companies.** There is no charge created by the Company.
"38"	**Relationship with Struck off Companies:** Not Applicable
"39"	**Wilful Defaulter:** The Company has not received any intimation from 'suppliers' regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006.
"40"	**Detalls of Benami Property held:** No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
"41"	**Capital WIP :** Not Applicable
"42"	**Intangible assets under development :** Not Applicable

"43"	**Ratios**	**Numerator**	**Denominator**	**2025-2026**	**2024-2025**	**% of Change**
	Current Ratio	Current Assets	Current Liabilities	2.10	4.72	**-55.47%**
	Debt Equity Ratio	Debt Capital	Shareholder's Equity	0.68	0.02	**4168.89%**

	Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	N/A	N/A	NA
	Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.34	0.28	**20.55%**
	Inventory Turnover Ratio	COGS	Average Inventory	11.08	45.09	**-75.43%**
	Trade Receivables turnover ratio	Net Sales	Average trade receivables	28.68	124.74	**-77.01%**
	Trade payables turnover ratio	Total Purchases	Closing Trade Payables	546.42	293.69	**86.05%**
	Net capital turnover ratio	Sales	Working capital (CA-CL)	13.78	29.53	**-53.33%**
	Net profit ratio (in %)	Net Profit	Sales	2.67%	1.60%	**66.44%**
	Return on Capital employed (in %)	Earnings before interest and tax	Capital Employed	28.70%	37.68%	**-23.83%**
	Return on investment (in %)	Net Profit	Investment	N/A	N/A	N/A

Current Ratio: Decreased primarily due to increase in Current liabilities
Debt Equity Ratio: Increased primarily due to increase in borrowing
Debt Service coverage ratio: Increased primarily due to increase in EBITDA & Turnover of Company
Return on Equity Ratio: Increased due to increase in operating profit of Company
Inventory Turnover Ratio: Not increased significantly, Increased due to increase in price of Goods
Trade Receivables turnover ratio: Increased primarily due to efficient extension of credit period
Trade payables turnover ratio: Increased primarily due to efficient management of working capital
Return on Equity Ratio: Decreased primarily due to decrease in profit of Company
Net capital turnover ratio: Increased primarily due to increase in Turnover
Net profit ratio: Decreased due to decrease in operating profit of Company
Return on Capital employed: Decreased due to operating profit of Company

"44"	In the opinion of the Board of Directors, Current Assets, Loans and Advances have a value of realization equivalent to the amount at which they are stated in the Balance Sheet. Adequate provisions have been made in the accounts for all the known liabilities.

Note: 45 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, 2026 and March 31, 2025. 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, 2026 and March 31, 2025, 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, 2026 and March 31, 2025 as disclosed in Note: 3 & 7 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, 2026 and March 31, 2025.
	Utilisation of borrowed funds and share premium During the year ended March 31, 2026 and March 31, 2025, 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, 2026 and March 31, 2025, 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.
	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, 2026 and March 31, 2025.
(g)	The Company has not been declared Wilful Defaulter by any bank or financial institution or government or any government authority.
(h)	No proceeding have 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.

"46"	Previous Years Figures have been re-grouped/ re-arranged wherever consider necessary.The Companies has complied the above accounts based on the revised/modified schedule III as applicable for the accounting period 2024-25. The disclosure requirement are made in the notes to accounts for by way of additional statements. The other disclosure required by the Companies Act, are made in the notes to accounts.

For Sumit Ranka & Associates
Chartered Accountants
Registration No. 147837W

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

Sumit Ranka
Partner
M.No. 139037

Sihbhu Maurya
Managing Director
DIN: 09228868

Atul Chauhan
Director
DIN: 00465990

CS Neha Prajapati
Company Secretary and Compliance Officer

Ronik Sharma
CFO

Place: Mumbai
Date - 30-05-2026

Place: Bhopal
Date - 30-05-2026