POINT BUSINESS PROCESS PARTNERS

11th November, 2022

To, The Manager Listing Department, **National Stock Exchange of India Limited**, Exchange Plaza, Plot No. C/1, G-Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051

Symbol: ONEPOINT

Subject: Outcome of the Board Meeting held today i.e. Friday, 11th November, 2022.

Respected Sir/Madam,

This is to inform that pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") including amendments thereto read with circulars issued by SEBI from time to time, the Board of Directors of the Company at its meeting held on Friday, 11th November 2022, inter-alia, considered and approved un-audited Standalone and Consolidated Financial Statements of the Company for the quarter and half year ended 30th September, 2022, copies of which are enclosed herewith along with the Auditors' Limited Review Report thereon.

The meeting of the Board of Directors commenced at 11:30 a.m. and concluded at 12.45 p.m.

You are requested to kindly take the same on your record.

Thanking you,

Yours faithfully, For One Point One Solutions Limited

Pritesh Sonawane Company Secretary & Compliance Officer ACS: 34943

Encl: A/a



ONE POINT ONE SOLUTIONS LTD (Formerly One Point One Solutions Pvt. Ltd.)

Mumbai . Gurgaon . Indore . Bangatore . Chennai

Vinod Kumar Jain & Co Chartered Accountants

106, Western Edge-II, A Wing, Off Western Express Highway, Borivali (East), Mumbai - 400 066. • Tel.: 48791000 E-mail: info@cavinodjain.com • Web: www.cavinodjain.com

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors One Point One Solutions Limited

- We have reviewed the accompanying statement of unaudited standalone financial results of One Point One Solutions Limited (the "Company") for the quarter ended September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying unaudited Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For VINOD KUMAR JAIN & CO.,

Chartered Accountants FRN 111513W

N. Ter

Vinod Kumar Jain Proprietor M.No.36373

Mumbai Date: 11 NOV 2022

UDEN: 22036373BCU95L3661

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Page 2 of 2

ONE POINT ONE SOLUTIONS LIMITED

(Formerly One Point One Solutions Pvt. Ltd.)

CIN-L74900MH2008PLC182869

Registered Office: T-762, 6th Floor, Tower No.7, International Infotech Park, Vashi Navi Mumbai 400703 Website: www.1point1.in, E Mail: investors@1point1.in, Contact No.: 022-66873800

Statement of Standalone Unaudited Financial Results For Quarter and Half Year Ended 30th September, 2022

| Particulars | | Quarter Ended | | | r Ended | Year Ended | |
|---|---|---------------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|--|
| | 30th September, 2022 Unaudited | 30th June, 2022 Unaudited | 30th September, 2021 | 30th September, 2022 | 30th September, 2021 | 31st March, 2022 Audited | |
| | | | Unaudited | Unaudited | Unaudited | | |
| Continuing Operations | | | | | | | |
| Income | | | 001100308404404 | | | 5-35-7476 TO 121 | |
| Revenue from Operations (Gross) | 3,479,42 | 3,475.28 | 3,456.78 | 6,954.70 | 6,442.02 | 13,168.74 | |
| Other Income | 11.58 | 28.96 | 55.51 | 40.54 | 99.45 | 696.34 | |
| Total Income | 3,491.00 | 3,504.24 | 3,512.29 | 6,995.24 | 6,541.46 | 13,865.07 | |
| Expenses | | | | | | | |
| Employees costs/benefits expenses | 2,127.11 | 2,093.82 | 2,023.84 | 4,220.93 | 3,950.38 | 8,132.21 | |
| Other expenses | 498.95 | 547.37 | 586.05 | 1,046.32 | 1,095.90 | 2,212.19 | |
| Earnings before Interest, Tax, | 250.27 | | 000 44 | | 1 405 10 | 2 520 / 7 | |
| Depreciation and Amortization | 864.94 | 863.05 | 902.41 | 1,727.99 | 1,495.18 | 3,520.67 | |
| | 1/2.2/ | 40.0.24 | 599.14 | 955.00 | 1,152.56 | 2,193.27 | |
| Depreciation & Amortisation Expenses | 462.26 134.10 | 492.74 127.55 | 237.34 | 261.65 | 477.66 | 762.97 | |
| Finance Costs | 268.59 | 242.76 | 65.93 | 511.35 | (135.04) | 564.43 | |
| Profit (Loss) before Tax | 268.59 | 242.70 | 05,95 | 311.33 | (133.04) | 301.13 | |
| Tax expense | | | | 35 | 15 | 1.57 | |
| (1) Current tax | 76.99 | 68.17 | 14.08 | 145.16 | (13.67) | 197.03 | |
| (2) Deferred tax | | | 14.08 | 145.16 | (13.67) | 198.60 | |
| Total Tax expense | 76.99 | 68.17 | 14.00 | 145,10 | [13.07] | 178.00 | |
| Profit / (Loss) for the period | 191.60 | 174.59 | 51.84 | 366.18 | (121.37) | 365.83 | |
| Other comprehensive income (A)Items that will not to be reclassified to profit or loss in subsequent periods: (a)(i) Re-measurement gains/ (losses) on defined benefit plans (ii) Income tax relating to above (b)(i) Net fair value gain/(loss) on investments in equity through OCI (B)Items that will be reclassified to profit or loss in subsequent periods: (a)(i) Exchange differences on translation of foreign operations | (20.05) 5.57 | 0.66 (0.18) | (7.06) 1.65 | (19.39) 5.39 | (11.93) 3.00 | (24.73 6.88 | |
| Total other comprehensive income ('OCI') | (14.47) | 0.48 | (5.41) | (13.99) | (8.93) | (17.85 | |
| Total comprehensive income for the year (comprising profit and OCI for the year) | 177.12 | 175.07 | 46.43 | 352.19 | (130.30) | 347.98 | |
| Paid up equity share capital (Face value of Rs. 2 each, fully paid up)* Earnings per share: (in Rs.) | 3,761.19 | 3,761.19 | 2,507.48 | 3,761.19 | 2,507.48 | 3.761.1 | |
| [1] Basic | 0.10 | 0.09 | 0.03 | 0.19 | (0.06) | 0.19 | |
| (2) Diluted | 0.10 | 0.09 | 0.03 | 0.19 | (0.06) | 0.19 | |

*During the last quarter of previous year, face value of equity share was split from Rs. 10 per share to Rs. 2 per share.

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ONE POINT ONE SOLUTIONS LIMITED CIN No:L74900MH2008PLC182869

Standalone Balance Sheet as at 30th September, 2022

(All amounts in Indian Rupces Lakhs, except as otherwise stated)

| Dense in the second | 30th September, 2022 | 31st March, 2022 Audited | |
|---|--|-----------------------------|--|
| Particulars | Unaudited | | |
| ASSETS | | | |
| Non-current assets | | | |
| (i) Property, plant and equipment | 1,790.36 | 2,006.33 | |
| (ii)Right to use | 4,117.57 | 3,521.63 | |
| (iii) Intangible Assets | 755.09 | 589.72 | |
| (iv)Capital Work in progress | ÷ . | | |
| (v) Investment property | | | |
| (vi) Financial Assets | | | |
| -Investments | 50.00 | 50.00 | |
| -Other Financial Assets | 548.17 | 556.97 | |
| (vii)Deferred Tax Assets | 927.14 | 1,066.91 | |
| Current assets | | | |
| (i) Inventories | 1 1 | | |
| (ii) Financial Assets | | | |
| -Trade receivables | 3,286.67 | 2,534.44 | |
| -Cash and cash equivalents | 42.33 | 43.19 | |
| -Bank balances other than above | 203.89 | 144.54 | |
| Other Financial Assets | 67.35 | 57.76 | |
| (iii) Other current assets | 1,457.37 | 1,275,14 | |
| TOTAL ASSETS | 13,245.94 | 11,846.66 | |
| EQUITY AND LIABILITIES | | | |
| EQUITY | | | |
| (i) Equity share capital | 3,761.19 | 3.761.19 | |
| | 979.14 | 626.95 | |
| (ii) Other equity | | | |
| LIABILITIES | | | |
| Non-current liabilities | | | |
| (i) Financial Liabilities | | | |
| -Borrowings | 122.50 | 177.49 | |
| -Other financial liabilities | 69.01 | 65.85 | |
| -Lease liability | 3,183.91 | 2,646.20 | |
| (ii) Provisions | 79.46 | 66.74 | |
| (iii) Other non-current liabilities | 11.26 | 14.33 | |
| Current liabilities | | | |
| (i) Financial liabilities | 10 10 10 10 10 10 10 10 10 10 10 10 10 1 | | |
| -Borrowings | 1,854.16 | 1,297.12 | |
| -Trade payables | | | |
| (a) total outstanding dues of micro enterprises and small | 37.20 | 84.95 | |
| enterprises | 37.20 | 04.75 | |
| (b) total outstanding dues of creditors other than micro | 11571.16 | 283.59 | |
| enterprises and small enterprises | 257.46 | 203.59 | |
| -Lease Liability | 1,251.61 | 1,201.29 | |
| -Cease Liability -Other current financial liabilities | 944.17 | 903.14 | |
| ii) Other current liabilities | 650.55 | 688.02 | |
| | 44.30 | 29.8 | |
| (iii) Provisions TOTAL EQUITY AND LIABILITIES | 13.245.94 | 11,846.66 | |



ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869

Standalone Statement of Cashflow for half year ended 30th September, 2022 (All amounts in Indian Rupees Lakhs, except as otherwise stated)

| | Half Year Ended 30th September, 2022 | | Half Year Ended 30th September, 2021 | |
|--|---|------------|---|---------------------------------|
| A. Cash flow from operating activities | | 2010/1021 | | |
| Net Profit before tax | | 511.35 | | (135.04 |
| <u>Adjustments for:</u> | 0000 | | 115254 | |
| Depreciation | 955.00 | | 1,152.56 | |
| Loss (Profit) on sale of Assets / Investments | 241.04 | | (4.32) | |
| Interest Expenses on Financial Instrumment (Net of Income) | 241.06 | | | |
| Employee benefit expenses | (19.39) | 1 100 20 | (11.93) | 1 2 3 3 00 |
| Income on Modification of Lease | | 1,176.67 | | 1,613.98 |
| Operating profit / (loss) before working capital changes | | 1,688.01 | | 1,478.94 |
| Changes in working capital: | | | | |
| Adjustments for Decrease / (increase) in operating assets: | | | | |
| Trade Receivable | (752.23) | | 144.19 | |
| Other financial Assets | (0.79) | | (18.79) | |
| Other Current Assets | (182.22) | | (146.09) | |
| Adjustments for increase / (decrease) in operating liabilities: | | | | |
| Trade payables | (73.87) | | (118.49) | |
| Provisions | 27.22 | | 13.04 | |
| Other financial liabilities | 44.20 | | (532.39) | |
| Other current liabilities | (37.46) | | (125.27) | |
| Other non current liabilities | (3.07) | (978.22) | (3.07) | (786.87 |
| | ,, | 709.80 | | 692,07 |
| Cash flow from extraordinary items | _ | 709.80 | | 692.07 |
| Cash generated from operations | | 709.80 | | 692,07 |
| Net income tax (paid) / refunds Net cash flow from / (used in) operating activities (A) | | 709.80 | | 692.07 |
| Net cash new from / (used in) operating activities (A) | | 10,000 | | |
| B. Cash flow from investing activities | | | | |
| Purchase of Fixed Assets (Tangible & Intangible) | (1,500.32) | | (159.32) | |
| CWIP and Capital Advances | | | | |
| Proceeds from sale of fixed assets | | | 9.53 | |
| Purchase of Non current investments | | | - | |
| Proceeds of Long Term Loans and Advances | | | | |
| Interest Received | | | | |
| Loss (Profit) on sale of Assets / Investments | | | - | |
| Dividend | | (1,500.32) | - | [149.80 |
| Net cash flow from / (used in) investing activities (B) | | (1,500.32) | | (149.80) |
| C. Cash flow from financing activities | | | | |
| Proceeds from issue of equity shares | | | 8 | |
| Proceeds from issue of equity shares Premium on Equity shares | | | ~ | |
| Proceeds from long-term borrowings | | | | |
| Repayment of long-term horrowings | (55.00) | | [7.58] | |
| Proceeds from short-term borrowings | 557.05 | | The second is | |
| Repayment of short-term borrowings | 007.00 | | (70.54) | |
| Issue of Bonus Shares | | | - | |
| Repayment of Lease Liability | 588.02 | | 2 | |
| Interest paid | (241.06) | 849.01 | (477.66) | (555.77 |
| Cash flow from extraordinary items | (Brite) | - | | |
| Net cash flow from / (used in) financing activities (C) | | 849.01 | | (555.77) |
| Not in masses / (degrapped) in Cach and each | | 58.49 | | (13.50 |
| Net increase / (decrease) in Cash and cash | | | | (•)(r |
| equivalents (A+B+C) | | | | |
| Cash and cash equivalents at the beginning of the year | 8.83 | | 2.31 | |
| Cash in hand | 178.90 | 187.73 | 179.50 | 181.81 |
| Darah Balanaa | 170,50 | | | |
| Bank Balance | | 246.22 | | 168.31 |
| | | 240.22 | | |
| Cash and cash equivalents at the end of the year | - | 240.22 | | |
| Bank Balance Cash and cash equivalents at the end of the year Reconciliation of Cash and cash equivalents with the Balance Sheet: | | 240.22 | | |
| Cash and cash equivalents at the end of the year Reconciliation of Cash and cash equivalents | | 246.22 | | 168.31 |
| Cash and cash equivalents at the end of the year Reconciliation of Cash and cash equivalents with the Balance Sheet: Cash and cash equivalents at the end of the year * * Comprises: | | 246.22 | | de distantes |
| Cash and cash equivalents at the end of the year Reconciliation of Cash and cash equivalents with the Balance Sheet: Cash and cash equivalents at the end of the year * | | | | 168.31 1.09 167.21 |



Notes to Standalone Financial Results:

- The above Unaudited Standalone Financial Results of the company for quarter & half year ended 30th September, 2022 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 11th November, 2022.
- 2. The above financial results have been prepared in accordance with the Companies (Indian accounting Standards) Rules, 2015(Ind AS as amended), prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under.
- 3. Figures for previous periods have been regrouped / reclassified wherever considered necessary.
- 4. The Results for quarter & half year ended 30th September, 2022 are available on the National Stock Exchange of India Limited Website (URL: <u>www.nseindia.com</u>) and Company's Website (URL: <u>www.lpointl.in</u>).

For and on behalf of Board of Directors of One Point One Solutions Limited

Place: Navi Mumbai Date: 11th November, 2022 Akshay Chhabra Chairman & Managing Director (DIN: 00958197)

Vinod Kumar Jain & Co Chartered Accountants

106, Western Edge-II, A Wing, Off Western Express Highway, Borivali (East), Mumbai - 400 066. • Tel.: 48791000 E-mail: info@cavinodjain.com • Web: www.cavinodjain.com

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors One Point One Solutions Limited

- We have reviewed the accompanying statement of unaudited consolidated financial results of One Point One Solutions Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. The Parent's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Parent's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain

Page 1 of 2

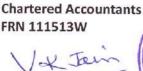


assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/ 44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

- 4. The Statement includes the result of its subsidiary "Silicon Softech India Limited".
- 5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying unaudited Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For VINOD KUMAR JAIN & CO.,



Vinod Kumar Jain Proprietor M.No.36373

Mumbai Date: 11 NOV 2022 WIN: 22036373BCUGRF1683

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ONE POINT ONE SOLUTIONS LIMITED

(Formerly One Point One Solutions Pvt. Ltd.)

CIN - L74900MH2008PLC182869

Registered Office: T-762, 6th Floor, Tower No.7, International Infotech Park , Vashi Navi Mumbai 400703 Website: www.1point1.in, E Mail: investors@1point1.in, Contact No. : 022-66873800

Statement of Consolidated Unaudited Financial Results For Quarter and Half Year Ended 30th September, 2022

| Particulars | | Quarter Ended | | | r Ended | Year Ended | |
|--|---|---------------------------------|----------------------------|----------------------------|----------------------------|---------------------|--|
| | 30th September, 2022 Unaudited | 30th June, 2022 Unaudited | 30th September, 2021 | 30th September, 2022 | 30th September, 2021 | 31st March, 2022 | |
| | | | Unaudited | Unaudited | Unaudited | Audited | |
| Continuing Operations | | | | | | | |
| Income | | | | | 5 | | |
| Revenue from Operations (Gross) | 3,479.42 | 3,475.28 | 3,456.78 | 6,954.70 | 6,442.02 | 13,168.74 | |
| Other Income | 12.57 | 30.13 | 56.74 | 42.70 | 101.39 | 701.08 | |
| Total Income | 3,491.99 | 3,505.41 | 3,513.52 | 6,997.40 | 6,543.41 | 13,869.82 | |
| Expenses | | and an and a second second | | 10.000000000 | | | |
| Employees costs/benefits expenses | 2,127.12 | 2,093.82 | 2,023.83 | 4,220.93 | 3,950.38 | 8,132.21 | |
| Other expenses | 499.86 | 548.61 | 587.11 | 1,048,47 | 1,098.16 | 2,216.78 | |
| Earnings before Interest, Tax, | 865.01 | 862.98 | 902.58 | 1,728.00 | 1,494.87 | 3,520.83 | |
| Depreciation and Amortization | 865.01 | 862.98 | 902.58 | 1,728.00 | 1,494.07 | 5,520.03 | |
| in a second provide the second s | 462.68 | 493.16 | 606.28 | 955.84 | 1,166.76 | 2.219.78 | |
| Depreciation & Amortisation Expenses | 134.19 | 127.56 | 237.36 | 261.74 | 477.82 | 763.11 | |
| Finance Costs | 268.15 | 242.27 | 58.94 | 510.42 | (149.71) | 537.94 | |
| Profit (Loss) before Tax | 200.15 | la tan da 1 | 50.74 | 510.42 | (11).71) | | |
| Tax expense | | | | | | 1.57 | |
| Current tax Deferred tax | 76.89 | 63.43 | 12.32 | 140.31 | (17.36) | 194.98 | |
| Total Tax expense | 76.89 | 63.43 | 12.32 | 140.31 | (17.36) | 196.55 | |
| Total Tax expense | 70.07 | 00.10 | 121112 | | | | |
| Profit / (Loss) for the period | 191.26 | 178.84 | 46.61 | 370.10 | (132.35) | 341.38 | |
| Other comprehensive income | | | | | | | |
| (A)hems that will not to be reclassified to profit or loss in subsequent periods: (a)(i) Re-measurement gains/ (losses) on defined benefit plans (ii) Income tax relating to above (iii) Net fair value gain/(loss) on investments in equity through OCI (B)Items that will be reclassified to profit or loss in subsequent periods: (a)(i) Exchange differences on translation of foreign operations | (20.05) 5.58 | 0.66 (0.18) | (7.06) 1.65 | (19.39) 5.39 | (11.93) 3.00 | (24.73 6.88 | |
| Total other comprehensive income | (14.47) | 0.48 | (5.42) | (13.99) | (8.93) | (17.85 | |
| Total comprehensive income for the | | | | | | | |
| year (comprising profit and OCI for the | 176.79 | 179.32 | 41.20 | 356.11 | (141.28) | 323.54 | |
| Paid up equity share capital (Face value of Rs. 2 each, fully paid up)* Earnings per share: (in Rs.) | 3,761.19 | 3,761.19 | 2,507.48 | 3,761.19 | 2,507,48 | 3.761.14 | |
| | 0.10 | 0.10 | 0.02 | 0.20 | (0.07) | 0.18 | |
| (1) Basic (2) Diluted | 0.10 | 0.10 | 0.02 | 0.20 | (0.07) | 0.18 | |

*During the last quarter of previous year, face value of equity share was split from Rs. 10 per share to Rs. 2 per share.



ONE POINT ONE SOLUTIONS LIMITED CIN No:L74900MH2008PLC182869

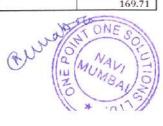
Consolidated Balance Sheet as at 30th September, 2022 (All amounts in Indian Rupees Lakhs, except as otherwise stated)

| D | 30th September, 2022 | 31st March, 2022 | |
|--|----------------------|------------------|--|
| Particulars | Unaudited | Audited | |
| ASSETS | | | |
| Non-current assets | | | |
| Property, plant and equipment | 1,881.58 | 2,098.40 | |
| (ii)Right to use | 4,117.57 | 3,521.63 | |
| (iii) Goodwill on Consolidation | 14.33 | 14.33 | |
| (iv) Intangible Assets | 759.07 | 593.71 | |
| v)Capital Work in progress | | | |
| (vi) Investment property | | | |
| (vii) Financial Assets | | | |
| Investments | 0.25 | 0.25 | |
| -Other Financial Assets | 548.29 | 557.08 | |
| (viii)Deferred Tax Assets | 947.28 | 1,082.19 | |
| Current assets | | | |
| (i) Inventories | | | |
| (ii) Financial Assets | | | |
| -Trade receivables | 3,286.67 | 2,534.44 | |
| -Cash and cash equivalents | 43.51 | 45.04 | |
| -Bank balances other than above | 203.89 | 144.54 | |
| -Other Financial Assets | 67.35 | 57.76 | |
| (iii) Other current assets | 1,478.28 | 1,295.94 | |
| TOTAL ASSETS | 13,348.06 | 11,945.33 | |
| EQUITY AND LIABILITIES | | | |
| EQUITY | | | |
| (i) Equity share capital | 3,761.19 | 3,761.19 | |
| (ii) Other equity | 1,258.71 | 902.60 | |
| inj otnej equity | 1,200.71 | | |
| LIABILITIES | | | |
| Non-current liabilities | | | |
| (i) Financial Liabilities | | | |
| -Borrowings | 122.50 | 177.49 | |
| -Other financial liabilities | 69.01 | 65.85 | |
| -Lease liability | 3,183.91 | 2,646.20 | |
| (ii) Provisions | 79.46 | 66.74 | |
| (iii) Other non-current liabilities | 11.26 | 14.33 | |
| Current liabilities | | | |
| (i) Financial liabilities | | | |
| -Borrowings | 1,854.16 | 1,297.12 | |
| -Trade payables | | | |
| (a) total outstanding dues of micro enterprises and small | 201.28 | 84.95 | |
| enterprises | 294.28 | 04.95 | |
| (b) total outstanding dues of creditors other than micro enterprises | | 000 51 | |
| and small enterprises | | 283.51 | |
| -Lease Liability | 1,251.61 | 1,201.29 | |
| -Other current financial liabilities | 766.76 | 725.73 | |
| ii) Other current liabilitics | 650.91 | 688.52 | |
| iii) Provisions | 44.30 | 29.81 | |
| TOTAL EQUITY AND LIABILITIES | 13,348.06 | 11,945.33 | |



ONE POINT ONE SOLUTIONS LIMITED CIN No:L74900MH2008PLC182869 Consolidated Statement of Cashflow for half year ended 30th September, 2022 (All amounts in Indian Rupees Lakhs, except as otherwise stated)

| Particulars | Half Year Ended 30th September, 2022 | | Half Year Ended 30th September, 2021 | |
|--|---|------------|---|------------|
| A. Cash flow from operating activities | Sour September, 2022 | | both septemb | |
| Net Profit before tax | | 510.42 | | (149.71 |
| Adjustments for: | | | | |
| Depreciation | 955.84 | | 1,166.76 | |
| Loss (Profit) on sale of Assets / Investments | 0.000.000.000.000 | | (4.32) | |
| Tax Expenses | | | | |
| Interest (income net of expense) | 241.15 | | 477.82 | |
| Employee benefit expenses | (19.39) | | (11.93) | |
| Interest income on Lease Laibility | (· · · · · / | 1,177.60 | | 1,628.33 |
| Operating profit / (loss) before working capital changes | | 1,688.02 | | 1,478.62 |
| operating pront / (1055) before werking explaint mininges | | | | |
| Changes in working capital: | | | | |
| Adjustments for Decrease / (increase) in operating assets: | | | | |
| Trade Receivable | (752.23) | | 144.19 | |
| Other financial Assets | (0.79) | | (18.79) | |
| Other Current Assets | (182.34) | | (145.75) | |
| | (102.34) | | (110.70) | |
| Adjustments for increase / (decrease) in operating liabilities: | (74.10) | | (118.49) | |
| Trade payables | (74.18) | | | |
| Provisions | 27.22 | | 13.04 | |
| Other financial liabilities | 44.20 | | (531.84) | |
| Other current liabilities | (37.61) | | (125.87) | |
| Other non current liabilities | (3.07) | (978.80) | (3.07) | [786.58] |
| | | 709.22 | | 692.04 |
| Cash flow from extraordinary items | | - | | |
| Cash generated from operations | | 709.22 | | 692.04 |
| Net income tax (paid) / refunds | | | | |
| Net cash flow from / (used in) operating activities (A) | | 709.22 | | 692.04 |
| | | | | |
| B. Cash flow from investing activities | | | | |
| Purchase of Fixed Assets (Tangible & Intangible) | (1.500.32) | | (159.32) | |
| CWIP and Capital Advances | (1.000.02) | | (1.77474) | |
| A here and a set of the experimental of the set of the | | | 9.53 | |
| Proceeds from sale of fixed assets | 5 | | 2.3.3 | |
| Purchase of Non-current investments | | | | |
| Proceeds of Long Term Loans and Advances | | | - | |
| Interest Received | | | 5 I. | |
| Loss (Profit) on sale of Assets / Investments | | | • | |
| Dividend | | (1,500.32) | | (149.80) |
| Net cash flow from / (used in) investing activities (B) | | (1,500.32) | | (149.80) |
| | | | | |
| C. Cash flow from financing activities | | | | |
| Proceeds from issue of equity shares | | | • | |
| Premium on Equity shares | | | 50 | |
| Proceeds from long-term borrowings | | | | |
| Repayment of long-term borrowings | (55.00) | | (7.58) | |
| Proceeds from short-term borrowings | 557.05 | | | |
| Repayment from long-term Provisions | | | | |
| Repayment of short-term borrowings | | | (70.54) | |
| Issue of Bonus Shares | | | | |
| Repayment of Lease Liability | 588.02 | | | |
| | (241.15) | 848.92 | (477.82) | (555.94) |
| Interest paid Cash flow from extraordinary items | 1841-101 | 010.75 | (17702) | (0.00000) |
| | | 848.92 | | (555.94) |
| Net cash flow from / (used in) financing activities (C) | | 040.72 | | (555.74) |
| No. 1 and a contract of the sector of the se | | 57.82 | | (13.69) |
| Net increase / (decrease) in Cash and cash | | 37.02 | | [1.7.07.2] |
| equivalents (A+B+C) | | | | |
| Cash and cash equivalents at the beginning of the year | 0.00 | | 2 5 4 | |
| Cash in hand | 9.02 | | 2.50 | 1.000 1.00 |
| Bank Balance | 180.56 | 189.58 | 180.90 | 183.40 |
| | | 247 40 | | 160.71 |
| Cash and cash equivalents at the end of the year | _ | 247.40 | | 169.71 |
| Reconciliation of Cash and cash equivalents | | | | |
| with the Balance Sheet: | | | | |
| Cash and cash equivalents at the end of the year * | | 247.40 | | 169.71 |
| * Comprises: | | | | |
| (a) Cash on hand | | 3.27 | | 1.29 |
| | | 244.13 | | 168.42 |
| (b) Balances with banks | | | | |



Notes to Consolidated Financial Results:

- The above Unaudited Consolidated Financial Results of the company for quarter & half year ended 30th September, 2022 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 11th November, 2022.
- The Audited Consolidated financial results relate to One Point One Solutions Limited and its subsidiary Silicon Softech India Limited and are prepared by applying Ind AS 110-"Consolidated Financial Statements".
- 3. The above financial results have been prepared in accordance with the Companies (Indian accounting Standards) Rules, 2015(Ind AS as amended), prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under.
- Figures for previous periods have been regrouped / reclassified wherever considered necessary.
- The Results for quarter and half year ended 30th September, 2022 are available on the National Stock Exchange of India Limited Website (URL: <u>www.nseindia.com</u>) and Company's Website (URL: <u>www.1point1.in</u>).

For and on behalf of Board of Directors of One Point One Solutions Limited

Place: Navi Mumbai Date: 11th November, 2022 Akshay Chhabra Chairman & Managing Director (DIN: 00958197)

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