

To, 9th November, 2023
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. Thursday, 9th November 2023.

Respected Sir/Madam,

This is to inform that pursuant to Regulation 30 of the 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 Thursday, 9th November, 2023, inter-alia, considered and approved un-audited Standalone and Consolidated Financial Statements of the Company for the quarter and half-year ended 30th September 2023, copies of which are enclosed herewith along with the limited review report thereon issued by Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 06:00 p.m. and concluded at 07.00 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



204, Kalpataru Plaza, Chincholi Bunder Road, Malad (W), Mumbai - 400 064.

Tel : 022-2881 2639 / 4002 9852 E-mail : mail@sigmac.co.in

E-mail : mail@sigmac.co.in
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Independent Auditor's Review Report on Standalone financial results of One Point One Solutions Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To, The Board of Directors of 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 and half year ended 30th September, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE)2410, "Review of Interim Financial Information Performed by 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For SIGMAC & CO

Chartered Accountants Firm Reg No. 116351W

Rahul Sarda

Partner

ICAI M. No. 135501



Date: 9th November 2023

Place: Mumbai

UDIN: 23135501 BGWHNR1857

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, 2023

(Rs. In Lakhs, except per share data)

	Output on Finded			(Rs. In Lakhs, except		Year Ended	
Particulars	Quarter Ended			Half Year Ended		Year Ended	
	30th September, 2023	30th June, 2023	30th September, 2022	30th September, 2023	30th September, 2022	31st March, 2023	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Continuing Operations							
Income							
Revenue from Operations (Gross)	3,988.06	3,572.91	3,479.42	7,560.97	6,954.70	14,025.47	
Other Income	113.26	450.23	11.58	563.49	40.54	394.38	
Total Income	4,101.32	4,023.14	3,491.00	8,124.46	6,995.24	14,419.86	
Expenses							
Employees costs/benefits expenses	2,038.83	2,180.24	2,127.11	4,219.07	4,220.93	8,616.83	
Other expenses	579.13	562.13	498.95	1,141.25	1,046.32	2,090.73	
Earnings before Interest, Tax,							
Depreciation and Amortization	1,483.36	1,280.78	864.94	2,764.14	1,727.99	3,712.30	
Depreciation & Amortisation Expenses	505.18	521.50	462,26	1,026.68	955.00	1,908.43	
Finance Costs	144.43	149.86	134.10	294.29	261.65	517.73	
Profit (Loss) before Tax	833.75	609.42	268.59	1,443.16	511.35	1,286.14	
Tax expense							
(1) Current tax						43.37	
(2) Deferred tax	238.60	179.11	76.99	417.71	145.16	366.46	
Total Tax expense	238.60	179.11	76.99	417.71	145.16	409.83	
Profit / (Loss) for the period	595.15	430.31	191.60	1,025.46	366.18	876.31	
Other comprehensive income							
(A)Items that will not to be reclassified to				1			
profit or loss in subsequent periods:							
(a)(i) Re-measurement gains/ (losses) on							
defined benefit plans	(7.38)	(5.74)	(20.05)	(13.12)	(19.39)	(31.65	
(ii) Income tax relating to above	2.05	1.60	5.57	3.65	5.39	8.81	
(b)(i) Net fair value gain/(loss) on	1 (1755)(18		830348	05250V2	127763		
investments in equity through OCI							
(B)Items that will be reclassified to profit							
or loss in subsequent periods:	1		1				
(a)(i) Exchange differences on translation							
of foreign operations							
Total other comprehensive income	1.61 - 8		25 045-04	100 750			
(,oci.)	(5.32)	(4.14)	(14.47)	(9.47)	(13.99)	(22.85)	
Total comprehensive income for the							
year (comprising profit and OCI for the							
year (comprising profit and ocrior the	589.83	426.16	177.12	1,015.99	352.19	853.46	
Paid up equity share capital	207.00	.2011.5		-,,-			
(Face value of Rs. 2 each, fully paid up)*	3,908.77	3,908.77	3,761.19	3,908.77	3,761.19	3,761.19	
Earnings per share: (in Rs.)							
(1) Basic	0.30	0.22	0.10	0.53	0.19	0.47	
(2) Diluted	0.30	0.22	0.10	0.53	0.19	0.47	





ONE POINT ONE SOLUTIONS LIMITED CIN No:L74900MH2008PLC182869

Standalone Balance Sheet as at 30th September, 2023 (All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	30th September, 2023	31st March, 2023	
raruculars	Unaudited	Audited	
ASSETS		14400000000000000000000000000000000000	
Non-current assets	1		
(i) Property, plant and equipment	1,745.25	1,687.15	
(ii)Right to use	3,065.58	3,932.16	
(iii) Intangible Assets	1,972.43	1,137.29	
(iv)Capital Work in progress			
(v) Investment property	1		
(vi) Financial Assets			
-Investments	218.78	50.00	
-Other Financial Assets	750.80	761.85	
(vii) Other non-current assets	1		
(viii)Deferred Tax Assets	295.21	709.26	
Current assets			
(i) Inventories	1		
(ii) Financial Assets			
-Trade receivables	5,233.40	3,882.13	
-Cash and cash equivalents	43.35	34.49	
-Bank balances other than above	10.75	210.46	
-Other Financial Assets	221.03	29.81	
(iii) Other current assets	1,339.13	1,064.74	
TOTAL ASSETS	14,895.71	13,499.34	
EQUITY AND LIABILITIES		THE RESERVE OF THE PARTY OF THE	
EQUITY	1 1		
(i) Equity share capital	3,908.77	3,761.19	
(ii) Other equity	3,564.14	1,480.42	
LIABILITIES			
Non-current liabilities			
i) Financial Liabilities	1		
-Borrowings	137.06	70.71	
-Lease liability	2,156,73	2,825.43	
-Other financial liabilities	75.82	72.33	
ii) Provisions	91.80	86.27	
iii) Other non-current liabilities	5.12	8.19	
Current liabilities			
i) Financial liabilities	1 1		
-Borrowings	2,224.30	2.171.86	
-Lease Liability	1,117.91	1,212.10	
-Trade payables			
(a) total outstanding dues of micro enterprises and small			
enterprises	57.40	76.05	
(b) total outstanding dues of creditors other than micro	the second second		
enterprises and small enterprises	381.05	362.23	
-Other current financial liabilities	815.82	929.39	
ii) Other current liabilities	293.38	388.90	
(C.M.) 마스 (C.M.) 이 아니는			
iii) Provisions	66.42	54.27	





ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869
Standalone Statement of Cashflow for half year ended 30th September, 2023
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	For Half Year	Ended 30th	For Half Year Ended 30th	
	September, 2023		September, 2022	
A. Cash flow from operating activities Net Profit before tax				-2100-130
[1] [1] [1] [2] [2] [2] [3] [3] [3] [3] [3] [3] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4		1,443.16		511.35
Adjustments for:		1		
Depreciation	1,026.68		955.00	
Loss (Profit) on sale of Assets / Investments	(7.66)			
Interest Expenses(Net of Income)	156.24		159.02	
Dividend Income	(149.55)		1.0	
Employee benefit expenses	4.56		7.84	
Modification of Lease Liability	(19.21)		(19.95)	
		1,011.07		1,101.90
Operating profit / (loss) before working capital changes		2,454.23		1,613.25
Changes in working capital:				
Adjustments for Decrease / (increase) in operating assets:				
Trade Receivable	(1.251.27)		Property Compa	
Other financial Assets	(1,351.27)		(752.23)	
Other Current Assets	(171.20)		(0.79)	
Adjustments for increase / (decrease) in operating liabilities	(274.39)		(182.22)	
Trade payables	0.00		9882 1780	
	0.17	118	(73.87)	
Other financial liabilities	(110.09)		44.20	
Other current liabilities	(98.59)	000000000000000000000000000000000000000	(40.53)	
		(2,005.37)		(1,005,44)
2 2 2 2		448.86		607.81
Cash flow from extraordinary items				
Cash generated from operations		448.86		607.81
Net income tax (paid) / refunds				
Net cash flow from / (used in) operating activities (A)		448.86		607.81
21 No. 101 No.				
B. Cash flow from investing activities	1			1
Purchase of Fixed Assets (Tangible & Intangible)	(1,307.38)		(283.46)	
Sale of fixed assets	35.16		4	1
nvestments	(168.78)			
nterest received	29.35		20.59	
Dividend Income	149.55			
	17 A100 B100 CD	(1,262.12)		(262.87)
Net cash flow from / (used in) investing activities (B)		(1,262.12)		(262.87)
Cash flow from financing activities	1			
Proceeds from issue of equity shares	1,215.31			
Proceeds from long-term borrowings	66.34			
Repayment of long-term borrowings			(55.00)	
Proceeds from short-term borrowings	52.44		557.05	
Repayment of short-term borrowings			57.07	- 1
Repayment of Lease Liability	(526.10)		(608.89)	1
inance Cost	(185.58)		(179.61)	- 1
	(10.5.70)	622.40	(179.01)	(non-year)
et cash flow from / (used in) financing activities (C)		622.40		(286.45) (286.45)
et increase / (decrease) in Cash and cash		(190.86)		50.40
quivalents (A+B+C)	1	(130.00)	1	58.48
ash and cash equivalents at the beginning of the year	1			1
ash in hand	1.05		77.70	
ank Balance	1.05	21105	8.83	(0.227.229)
ash and cash equivalents at the end of the year	243.90	244.95	178.90	187.73
econciliation of Cash and cash equivalents with the Balance Sheet:	<u></u>	54.10	_	246.22
	_			
ash and cash equivalents at the end of the year *		54.10		246.22
Comprises:				
) Cash on hand		0.68		3.08
b) Balances with banks	1	53.42		243.14
55.1 (1994) 1909 (1995) 455.1 (1995) 455.5 (1995) 1905 (1995) (1995) (1995) (1995) (1995) (1995) (1995) (1995) (1995) (1995) (1995) (1995) (1995) (199	1			100,000,000
)Schedule banks current accounts		54.10		





Notes to Standalone Financial Results:

- The above Unaudited Standalone Financial Results of the company were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 9th November, 2023.
- 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.
- Figures for previous periods have been regrouped / reclassified wherever considered necessary.
- The Results for quarter and half year ended September 30, 2023 are available on the National Stock Exchange of India Limited Website (URL: www.nseindia.com) and Company's Website (URL: www.lpointl.in)

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

Akshay Chhabra

Chairman & Managing Director

(DIN: 00958197)

Place: Navi Mumbai Date: 9th November, 2023





204, Kalpataru Plaza, Chincholi Bunder Road, Malad (W), Mumbai - 400 064.

Tel : 022-2881 2639 / 4002 9852 E-mail : mail@sigmac.co.in

Web : www.sigmac.co.in

Independent Auditor's Review Report on quarterly Unaudited Consolidated Financial Results of One Point One Solutions Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

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 Company") and its subsidiaries (together referred to as the "Group") for the quarter and half year ended September 30, 2023 (the "Statement") 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 Regulation').

This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared 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 read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.

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. 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.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

The Statement includes the results of the following entities:

Name of the Entity	Relationship
Silicon Softech India Limited	Subsidiary
One Point One USA INC., USA	Subsidiary

Based on our review conducted and procedures performed as stated in above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has



not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the interim financial information/financial results of 1 (one) subsidiary included in the Statement, whose interim financial information/financial results reflect total revenues (before consolidation adjustments) of Rs. Nil and Rs. Nil, total net profit/loss after tax (before consolidation adjustments) of Rs. Nil and Rs. Nil, and total comprehensive profit/loss (before consolidation adjustments) of Rs. Nil and Rs. Nil for the quarter and Half Year ended September 30, 2023 respectively, and total assets (before consolidation adjustments) of Rs. 166.44 Lakhs and cash flow (before consolidation adjustments) of Rs. 90.35 Lakhs for the Half Year ended September 30, 2023, as considered in the Statement. These financial statements have been furnished to us by the management and our opinion in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the information and explanation provided by the management.

Our conclusion on the Statement is not modified in respect this matter.

MUMBAI

For SIGMAC&CO

Chartered Accountants Firm Reg No. 116351W

Rahul Sarda

Partner

ICAI M. No. 135501

Date: 9th November 2023

Place: Mumbai

UDIN: 23135501BGWHN53463

ONE POINT ONE SOLUTIONS LIMITED

(Formerly One Point One Solutions Pvt. Ltd.) CIN - L74900MH2008PLC182869

 $\textbf{Registered Office:} \ T-762, \ 6th \ Floor, \ Tower \ No.7, \ International \ Infotech \ Park, \ Vashi \ Navi \ Mumbai \ 400703$

Website: www.1point1.in, E Mail: investors@1point1.in, Contact No.: 022-66873800

 $Statement\ of\ Consolidated\ Unaudited\ Financial\ Results\ For\ Quarter\ and\ Half\ Year\ Ended\ 30th\ September,\ 2023$

				(Rs. In Lakhs, excep			
	Quarter Ended			Half Year Ended		Year Ended	
Particulars	30th September, 2023	30th June, 2023	30th September, 2022	30th September, 2023	30th September, 2022	31st March, 2023	
Continuius On	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Continuing Operations							
Income	144.742.04.04.04.04		E-2010/09/04/09/09/09	0.000.000.000.000			
Revenue from Operations (Gross)	3,988.06	3,572.91	3,479.42	7,560.97	6,954.70	14,025.47	
Other Income	113.26	300.69	12.57	413.95	42.70	398.51	
Total Income	4,101.32	3,873.59	3,491.99	7,974.91	6,997.40	14,423.98	
Expenses	000000000000000000000000000000000000000	A4000000000000000000000000000000000000	100000000000000000000000000000000000000				
Employees costs/benefits expenses	2,038.83	2,180.24	2,127.12	4,219.06	4,220.93	8,616.82	
Other expenses	579.12	562.14	499.86	1,141.27	1,048.47	2,095.64	
Earnings before Interest, Tax,	0.0000000000000000000000000000000000000						
Depreciation and Amortization	1,483.37	1,131.21	865.01	2,614.58	1,728.00	3,711.52	
Depreciation & Amortisation Expenses	FOFOE	EON O.	* ***	gr (National Control	georgia de la companya del companya de la companya del companya de la companya de	TO COCCERN CO.P.	
Finance Costs	505.95 144.44	522.26	462.68	1,028.21	955.84	1,911.48	
- 3 - 1000 Vs 1/2 V - R (16X C)		149.86	134.19	294.30	261.74	517.88	
Profit (Loss) before Tax Tax expense	832.98	459.09	268.15	1,292.07	510.42	1,282.16	
(1) Current tax				Managana			
(2) Deferred tax		0.01		0.01	*	43.37	
	240.22	176.46	76.89	416.68	140.31	359.83	
Total Tax expense	240.22	176.47	76.89	416.69	140.31	403.20	
Profit / (Loss) for the period	592.76	282.62	191.26	075.00			
Other comprehensive income	374.70	202.02	191.26	875.39	370.10	878.96	
(A)Items that will not to be reclassified to							
profit or loss in subsequent periods:		- 1	- 1	1	- 1		
prom or ross in subsequent periods,		- 1	- 1	- 1			
(a)(i) Re-measurement gains/ (losses) on		- 1		- 1			
defined benefit plans	(7.38)	(5.74)	(20.05)	(13.12)	(19.39)	(31.65)	
(ii) Income tax relating to above	2.05	1.60	5.58	3.65	5.39	8.81	
(b)(i) Net fair value gain/(loss) on		2007	3500035	5.0.7	-772	0.01	
investments in equity through OCI		- 1	- 1				
(B)Items that will be reclassified to profit			- 1		- 1		
or loss in subsequent periods:			- 1	- 1	1		
a)(i) Exchange differences on translation			- 1	- 1	1		
of foreign operations	(2.34)		- 1	(2.34)			
(ii) Income tax relating to above	0.65			0.65			
otal other comprehensive income							
(OCI)	(7.02)	(4.14)	(14.47)	(11.16)	(13.99)	(22.84)	
otal comprehensive income for the							
ear (comprehensive income for the							
ear)	585.74	278.48	176.70	07.4.00	200.00		
aid up equity share capital	303.74	470.48	176.79	864.23	356.11	856.12	
Face value of Rs. 2 each, fully paid up)*	3,908.77	2 000 22	2221	n n on me	22200		
arnings per share: (in Rs.)	3,208.77	3,908.77	3,761.19	3,908.77	3,761.19	3,761.19	
1) Basic	0.30	0.15	0.10			1	
2) Diluted	0.30	0.15	0.10	0.45	0.20	0.47	
of Dilacol	0.30	0.15	0.10	0.45	0.20	0.47	





ONE POINT ONE SOLUTIONS LIMITED CIN No:L74900MH2008PLC182869

Consolidated Balance Sheet as at 30th September, 2023

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

P - / 1	30th September, 2023	31st March, 2023	
Particulars	Unaudited	Audited	
ASSETS	Jimaaroa	riudicu	
Non-current assets	1 1		
(i) Property, plant and equipment	1,832.73	1,776.16	
(ii) Right to use	3,065,58	3,932.16	
(iii) Goodwill on Consolidation	14.33	14.33	
(iv) Intangible Assets	1,976.42	1,141.28	
(v)Capital Work in progress	1,770.72	1,171.20	
(vi) Investment property	l I		
(vii) Financial Assets	0.25	0.25	
-Investments	752.57	761.96	
-Other Financial Assets	, , , , , ,	701.90	
(vii) Other non-current assets	318.80	731.17	
(viii)Deferred Tax Assets	310.00	7.51.17	
Current assets			
(i) Inventories	1 1		
(ii) Financial Assets	1 1		
-Trade receivables	5,233.40	3,882.13	
-Cash and cash equivalents	134.21	35.68	
-Bank balances other than above	10.75	210.46	
-Other Financial Assets	221.03	29.81	
(iii) Other current assets	1,434.36	1,085.44	
TOTAL ASSETS	14,994.44	13,600.82	
EQUITY AND LIABILITIES	14,554.44	13,000.82	
EQUITY	1		
(i) Equity share capital	3,908.77	3,761.19	
(ii) Other equity	3,690.23	1,758.72	
LIABILITIES			
Non-current liabilities			
(i) Financial Liabilities	l l		
-Borrowings	137.06	70.71	
-Lease liability	2,156.73	2,825.42	
-Other financial liabilities	75.82	72.33	
(ii) Provisions	91.80	86.27	
(iii) Other non-current liabilities	5.12	8.19	
Current liabilities			
(i) Financial liabilities			
-Borrowings	2,224.30	2,171.86	
-Lease Liability	1,117.91	1,212.10	
-Trade payables	3,11,131	1,616,10	
(a) total outstanding dues of micro enterprises and small			
enterprises	57.40	76.05	
(b) total outstanding dues of creditors other than micro enterprises	1		
and small enterprises	380.62	362.23	
-Other current financial liabilities	788.40	75252	
ii) Other current liabilities		752.53	
iii) Provisions	293.87	388.94	
FOTAL EQUITY AND LIABILITIES	66.42	54.27	
OTAL EQUIT AND LIABILITIES	14,994.44	13,600.82	





ONE POINT ONE SOLUTIONS LIMITED CIN No:L74900MH2008PLC182869

Consolidated Statement of Cashflow for half year ended 30th September, 2023 (All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Half Year Ended 30 2023		Half Year Ended 30th September, 2023	
A. Cash flow from operating activities			T	****
Net Profit before tax		1,292.07		510.4
Adjustments for:				
Depreciation	1,028.21		955.84	
Loss (Profit) on sale of Assets / Investments	(7.66)		191	
Interest (Income net of expense)	156.24		159.02	
Dividend Income	1		3 1	
Foreign Currency Translation Difference	(2.34)		9	
Employee benefit expenses	4.56		7.84	
Modification In Lease Laibility	(19.21)	1,159.80	[19.95]	1,102.7
Operating profit / (loss) before working capital changes		2,451.87		1,613.16
Changes in working capital:				
Adjustments for Decrease / (increase) in operating assets:	1 1	- 1		
Trade Receivable	(1,351.28)	- 1	(752.23)	
Other Financial Assets	(172.86)	- 1	(0.79)	
Other Assets	(348.92)		(182.34)	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(0.26)	- 1	(74.18)	
Other Financial Liabilities	39.35		44.20	
Other Liabilities	(98.14)	(1,932.11)	(40.68)	(1,006.02
		519.76	W. 50 L. 53	607.14
Cash flow from extraordinary items				8
Cash generated from operations		519.76		607,14
Net income tax (paid) / refunds		(0.01)		
Net cash flow from / (used in) operating activities (A)		519.75		607.14
B. Cash flow from investing activities				
Purchase of Fixed Assets (Tangible & Intangible)	(1,307.38)	- 1	(283.46)	
Proceeds from sale of fixed assets	35.16	- 1	V25550000	
Interest Received	29.35		20.59	
Dividend Income		(1,242.88)	20	(262.87
Net cash flow from / (used in) investing activities (B)		(1,242.88)		(262.87)
C. Cash flow from financing activities				
Proceeds from issue of equity shares	1,215.31	1		
Proceeds from long-term horrowings	66.34			
Repayment of long-term borrowings			(55.00)	
Proceeds from short-term borrowings	52.44	- 1	557.05	
Repayment of short-term borrowings	-	1	3727.3537	
Repayment of Lease Liability	(526.10)	- 1	(608.89)	
Dividend Paid	(0.45)	- 1	[000.07]	
inance Cost	(185.58)	621.95	(179.61)	7907-173
Net cash flow from / (used in) financing activities (C)	(103.30)	621.95	(177.01)	(286.46) (286.46)
Net increase / (decrease) in Cash and cash		(101.18)		57.82
equivalents (A+B+C)		1.5 5 5 1.5 5 1.5		255,084
ash and cash equivalents at the beginning of the year		- 1		
ash in hand	1.25	- 1	9.02	
dank Balance	244.89	246.14	180.56	189.58
ash and cash equivalents at the end of the year	7-7-7-7-7	144.96	-300.000	247.40
Reconciliation of Cash and cash equivalents		. 3 11.20	-	AT754U
with the Balance Sheet:				
ash and cash equivalents at the end of the year *		144.96		247.40
Comprises:		- 7.77-2		317.10
a) Cash on hand		0.87		3.27
b) Balances with banks		144.10		244.13
15 C C C C C C C C C C C C C C C C C C C	I	144.96		247.40





Notes to Consolidated Financial Results:

- The above Unaudited Consolidated Financial Results of the company were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 9th November, 2023.
- 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".
- 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.
- 4. While preparing consolidated results for the preceding period, the dividend of Rs. 149.55 lakhs received from the subsidiary was left out to be eliminated which has been corrected in present results.
- Figures for previous periods have been regrouped / reclassified wherever considered necessary.
- The Results for quarter and half year ended September 30, 2023 are available on the National Stock Exchange of India Limited Website (URL: www.nseindia.com) and Company's Website (URL: www.lpointl.in)

For and on behalf of Board of Directors of

One Point One Solutions Limited

ESO

Place: Navi Mumbai Date: 9th November, 2023 Akshay Chhabra Chairman & Managing Director (DIN: 00958197)