

# 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

To,  
The Board of Directors of  
One Point One Solutions Limited  
(Formerly Known as One Point One Solutions Private Limited)

**Auditor's Report On Half Yearly Consolidated Financial Results and Consolidated Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

We have audited the half yearly consolidated financial results of **One Point One Solutions Limited** for the half year ended 31<sup>st</sup> March, 2018 and the year to date results for the period 1<sup>st</sup> April 2017 to 31<sup>st</sup> March, 2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. These half yearly consolidated financial results as well as year to date consolidated financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management and approved by the Board of Directors. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting standard for Interim Financial Reporting (AS 25) prescribed, under Section 133 of the companies Act 2013 read with relevant rules issued thereunder, or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial results are free of material misstatements. An audit includes examining on test basis evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



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In our opinion and to the best of our information and according to the explanations given to us these half yearly consolidated financial results as well as year to date consolidated financial results:

- (i) includes the half yearly financial results and year to date of the subsidiary i.e. Siicon Softech India Limited.
- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 in this regards; and
- (iii) give a true and fair view of the net profit and other financial information for the half year ended 31<sup>st</sup> March, 2018 as well as the year to date results for the period 1<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018.

**For Vinod Kumar Jain & Co.**  
**Chartered Accountants**  
**FRN : 111513W**

*Vk Jain*

**Vinod Kumar Jain**  
**Proprietor M.No.36373**



Place: Mumbai

Dated: **26 MAY 2018**

# ONE POINT ONE SOLUTIONS LIMITED

(Formerly One Point One Solutions Pvt. Ltd.)

CIN - U74900MH2008PLC182869

Registered Office: 904, Real Tech Park, Plot No.39/2, Sector 30A, Vashi Navi Mumbai 400703

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

## Audited Consolidated Financial Results for the Half Year and Year ended 31st March, 2018

(Rs In Lakhs except per share Data.)

Particulars	Six Months			Yearly	
	31/03/2018	30/09/2017	31/03/2017	31/03/2018	31/03/2017
	(Audited)	(Audited)	(UnAudited)	(Audited)	(Audited)
<b>Income:</b>					
Revenue from operations	7,088.98	5,009.49	4,971.74	12,098.47	9,582.87
Other income	15.21	0.09	0.30	15.31	1.01
<b>Total revenue (I)</b>	<b>7,104.20</b>	<b>5,009.58</b>	<b>4,972.05</b>	<b>12,113.78</b>	<b>9,583.88</b>
<b>Expenses:</b>					
Employees costs/benefits expenses	3,754.60	2,732.25	3,223.19	6,486.85	5,753.17
Finance Costs	109.94	154.43	89.35	264.37	233.34
Depreciation & Amortisation Expenses	519.25	469.59	258.67	988.83	373.79
Other expenses	1,869.01	1,329.57	839.36	3,198.58	2,214.74
Loss on Sale of Mutual Fund units	5.10	-	-	5.10	-
<b>Total expenses (II)</b>	<b>6,257.90</b>	<b>4,685.85</b>	<b>4,410.57</b>	<b>10,943.75</b>	<b>8,575.06</b>
<b>Profit before tax III (I-II)</b>	<b>846.30</b>	<b>323.73</b>	<b>561.48</b>	<b>1,170.03</b>	<b>1,008.82</b>
<b>Tax expense: (IV)</b>					
(1) Current tax : Provisions for income tax	103.83	131.63	113.40	235.46	207.22
(2') MAT credit entitlement	152.46	(60.14)	(109.85)	92.32	(140.86)
(2) Deferred tax Liabilities (Assets)	(62.56)	(44.41)	135.68	(106.97)	287.70
(3) Short Provision for tax adjustment in respect of earlier years (Net)	5.20	-	-	5.20	-
	198.92	27.08	139.23	226.01	354.05
<b>Profit from continuing operations (III - IV)</b>	<b>647.37</b>	<b>296.65</b>	<b>422.25</b>	<b>944.02</b>	<b>654.77</b>
<b>Profit for the year</b>	<b>647.37</b>	<b>296.65</b>	<b>422.25</b>	<b>944.02</b>	<b>654.77</b>
Paid up equity Share Capital (16716500 Equity Shares of Rs.10/- each fully paid. Previous Year 1000000 Equity Shares of Rs. 10/- each)	1,672	1,000	100	1,672	100
Reserves excluding Revaluation Reserves as per Balance Sheet as on previous accounting year	5,116.82	1,930.80	1,634.15	5,116.82	1,634.15
Earning per Share					
a. Basic EPS (not to be annualised)	5.46	2.97	4.44*	7.97	6.88*
a.Diluted EPS (not to be annualised)	5.46	2.97	4.44*	7.97	6.88*
Public Shareholding					
Number of Shares	6,751,100	34,600	3,460	6,751,100	3,460
Percentage of Shareholding	40.39	0.35	0.35	40.39	0.35
Promoter and Promoter Group Shareholding					
Number of Shares	9,965,400	9,965,400	996,540	9,965,400	996,540
Percentage of Shareholding (as a % of total shareholding of promoter and promoter group)	59.61	99.65	99.65	59.61	99.65
Percentage of Shareholding (as a % of total Share Capital of the Company)	100.00	100.00	100.00	100.00	100.00

After considering allotment of Bonus Equity Shares (Refer Note no.4)



Notes :

1) More than 90% of Company business is mainly in one segment i-e Business Process Management. Hence no separate segment wise reporting is needed.

2) The Audited Consolidated Financial Statements for the Half Year Ended on March 31, 2018 have been reviewed and recommended by the Audit Committee at its meeting held on 26 May, 2018 and approved by the Board of Directors at its meeting held on 26 May, 2018. The Statutory auditors have expressed an unqualified opinion.

3) The information presented above is extracted from the Audited Standalone Financial Statements for the Financial Year Ended March 31, 2018. The Consolidated Financial Statements are prepared in accordance with the accounting standards as issued by the Institute of Chartered Accountants Of India and as specified in the Section 133 of the Companies Act, 2013 and the relevant rules thereof.

4) OPO has issued and allotted 9000000 equity shares to the eligible holders of equity shares on the book closure date (i.e., 21st August, 2017) as bonus equity shares by capitalizing balance in Profit & Loss Account. The Earnings Per Share figures for the year ended 31st March 2017 and Half yearly for the year ended 31st March 2017 have been restated to give effect to the allotment of the bonus shares.

5) Figures have been regrouped wherever necessary to make them comparable.

Place : Navi Mumbai  
Date : May 26, 2018



**For and on behalf of Board of Directors of  
One Point One Solutions Limited**  
(Formerly Known as One Point One Solutions Pvt Ltd)

**Akshay Chhabra**  
Chairman & Managing Director  
(DIN: 00958197)

**Akshanand Karnik**  
Whole Time Director  
(DIN: 07060993)

**ONE POINT ONE SOLUTIONS LIMITED**

(Formerly One Point One Solutions Pvt. Ltd.)

CIN - U74900MH2008PLC182869

Registered Office: 904, Real Tech Park, Plot No.39/2, Sector 30A, Vashi Navi Mumbai 400703

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

**Audited Consolidated Statement of Assets and Liabilities**

(Rs. In Lakhs)

Particulars	As at 31st March,2018	As at 31st March,2017
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Shareholders' Funds</b>		
(a) Share Capital	1,671.65	100.00
(b) Reserves and surplus	5,116.82	1,634.15
	<b>6,788.47</b>	<b>1,734.15</b>
<b>Non-current liabilities</b>		
(a) Long-term borrowings	7.18	2,301.74
(b) Deferred tax liabilities (Net)	259.01	365.98
(c) Long term Provisions	12.52	-
	<b>278.71</b>	<b>2,667.71</b>
<b>Current liabilities</b>		
(a) Short-term borrowings	-	625.06
(b) Trade Payables	600.64	261.29
(c) Other current liabilities	1,064.56	509.53
(d) Short term provisions	27.03	46.49
	<b>1,692.22</b>	<b>1,442.36</b>
<b>Total</b>	<b>8,759.41</b>	<b>5,844.22</b>
<b><u>ASSETS</u></b>		
<b>Non-current assets</b>		
(a) Fixed assets		
(i) Tangible assets	3,308.67	2,409.01
(ii) Intangible assets	907.16	568.33
(b) Goodwill on Consolidation	14.33	14.33
(c) Non-current investments	-	-
(d) Long-term loans and advances	602.91	623.45
	<b>4,833.07</b>	<b>3,615.12</b>
<b>Current assets</b>		
(a) Trade receivables	3,376.48	2,077.13
(b) Cash and cash equivalents	405.30	125.62
(c) Short-term loans and advances	144.55	26.35
	<b>3,926.34</b>	<b>2,229.10</b>
<b>Total</b>	<b>8,759.41</b>	<b>5,844.22</b>

For and on behalf of Board of Directors of  
**One Point One Solutions Limited**  
(Formerly Known as One Point One Solutions Pvt Ltd)

**Akshay Chhabra**  
Chairman & Managing Director  
(DIN: 00958197)

**Akshanand Karnik**  
Whole Time Director  
(DIN: 07060993)

Place : Navi Mumbai  
Date : May 26, 2018



# 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

To,  
The Board of Directors of  
One Point One Solutions Limited  
(Formerly Known as One Point One Solutions Private Limited)

**Auditor's Report On Half Yearly Standalone Financial Results and Standalone Year to  
Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing  
Obligations and Disclosure Requirements)  
Regulations, 2015**

We have audited the half yearly standalone financial results of **One Point One Solutions Limited** for the half year ended 31<sup>st</sup> March, 2018 and the year to date results for the period 1<sup>st</sup> April 2017 to 31<sup>st</sup> March, 2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. These half yearly standalone financial results as well as year to date standalone financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management and approved by the Board of Directors. Our responsibility is to express an opinion on these standalone financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting standard for Interim Financial Reporting (AS 25) prescribed, under Section 133 of the companies Act 2013 read with relevant rules issued thereunder, or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the standalone financial results are free of material misstatements. An audit includes examining on test basis evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



VKJ

Contd..2/-

In our opinion and to the best of our information and according to the explanations given to us these half yearly standalone financial results as well as year to date standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 in this regards; and
- (ii) give a true and fair view of the net profit and other financial information for the half year ended 31<sup>st</sup> March, 2018 as well as the year to date results for the period 1<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018.

For **VINOD KUMAR JAIN & CO.**  
**Chartered Accountants,**  
**FRN 111513W**

*Vk Jain*

**Vinod Kumar Jain**  
**Proprietor M. No. 36373**



PLACE : MUMBAI

DATED: **26 MAY 2018**

# ONE POINT ONE SOLUTIONS LIMITED

(Formerly One Point One Solutions Pvt. Ltd.)

CIN - U74900MH2008PLC182869

Registered Office: 904, Real Tech Park, Plot No.39/2, Sector 30A, Vashi Navi Mumbai 400703

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

## Audited Standalone Financial Results for the Half Year and Year ended 31st March, 2018

(Rs In Lakhs except per share Data.)

Particulars	Six Months			Yearly	
	31/03/2018	30/09/2017	31/03/2017	31/03/2018	31/03/2017
	(Audited)	(Audited)	(UnAudited)	(Audited)	(Audited)
<b>Income:</b>					
Revenue from operations	6,745.12	4,817.13	4,539.24	11,562.26	9,050.37
Other income	15.19	-	-	15.19	0.23
<b>Total revenue (I)</b>	<b>6,760.32</b>	<b>4,817.13</b>	<b>4,539.24</b>	<b>11,577.45</b>	<b>9,050.60</b>
<b>Expenses:</b>					
Employees costs/benefits expenses	3,724.21	2,702.53	3,004.94	6,426.74	5,477.15
Finance Costs	99.53	147.48	81.91	247.01	214.19
Depreciation & Amortisation Expenses	399.16	349.50	134.01	748.66	230.85
Other expenses	1,856.61	1,315.78	837.53	3,172.39	2,377.44
Loss on Sale of Mutual Fund units	5.10	-	-	5.10	-
<b>Total expenses (II)</b>	<b>6,084.62</b>	<b>4,515.29</b>	<b>4,058.38</b>	<b>10,599.91</b>	<b>8,299.64</b>
<b>Profit before tax III (I-II)</b>	<b>675.70</b>	<b>301.84</b>	<b>480.85</b>	<b>977.54</b>	<b>750.97</b>
<b>Tax expense: (IV)</b>					
(1) Current tax : Provisions for income tax	68.75	127.46	98.04	196.21	153.11
(2) MAT credit entitlement	123.79	(65.92)	(94.49)	57.87	(86.76)
(2) Deferred tax Liabilities (Assets)	(59.81)	(27.40)	111.54	(87.21)	191.81
(3) Short Provision for tax adjustment in respect of earlier years (Net)	-	-	-	-	-
	132.73	34.15	115.09	166.87	258.17
<b>Profit from continuing operations (III - IV)</b>	<b>542.97</b>	<b>267.69</b>	<b>365.76</b>	<b>810.67</b>	<b>492.80</b>
<b>Profit for the year</b>	<b>542.97</b>	<b>267.69</b>	<b>365.76</b>	<b>810.67</b>	<b>492.80</b>
Paid up equity Share Capital (16716500 Equity Shares of Rs.10/- each fully paid. Previous Year 1000000 Equity Shares of Rs. 10/- each)	1,672	1,000	100	1,672	100
Reserves excluding Revaluation Reserves as per Balance Sheet as on previous accounting year	4,814.00	1,739.87	1,472.18	4,814.00	1,472.18
Earning per Share					
a. Basic EPS (not to be annualised)	4.58	2.68	3.85*	6.84	5.18*
a. Diluted EPS (not to be annualised)	4.58	2.68	3.85*	6.84	5.18*
Public Shareholding					
Number of Shares	6,751,100	34,600	3,460	6,751,100	3,460
Percentage of Shareholding	40.39	0.35	0.35	40.39	0.35
Promoter and Promoter Group Shareholding					
Number of Shares	9,965,400	9,965,400	996,540	9,965,400	996,540
Percentage of Shareholding (as a % of total shareholding of promoter and promoter group)	59.61	99.65	99.65	59.61	99.65
Percentage of Shareholding (as a % of total Sharecapital of the company)	100.00	100.00	100.00	100.00	100.00

\* After considering allotment of Bonus Equity Shares (Refer Note no.4)





Notes :

- 1) More than 90% of Company business is mainly in one segment i-e Business Process Management. Hence no separate segment wise reporting is needed.
- 2) The Audited Standalone Financial Statements for the Half Year Ended on March 31, 2018 have been reviewed and recommended by the Audit Committee at its meeting held on 26 May, 2018 and approved by the Board of Directors at its meeting held on 26 May, 2018. The Statutory auditors have expressed an unqualified opinion.
- 3) The information presented above is extracted from the Audited Standalone Financial Statements for the Financial Year Ended March 31, 2018. The Standalone Financial Statements are prepared in accordance with the accounting standards as issued by the Institute of Chartered Accountants Of India and as specified in the Section 133 of the Companies Act, 2013 and the relevant rules thereof.
- 4) OPO has issued and allotted 9000000 equity shares to the eligible holders of equity shares on the book closure date (i.e., 21st August, 2017) as bonus equity shares by capitalizing balance in Profit & Loss Account. The Earnings Per Share figures for the year ended 31st March 2017 and Half yearly for the year ended 31st March 2017 have been restated to give effect to the allotment of the bonus shares.
- 5) Figures have been regrouped wherever necessary to make them comparable.

**For and on behalf of Board of Directors of  
One Point One Solutions Limited**  
(Formerly Known as One Point One Solutions Pvt Ltd)



Place : Navi Mumbai  
Date : May 26, 2018

**Akshay Chhabra**  
Chairman & Managing Director  
(DIN: 00958197)

**Akshanand Karnik**  
Whole Time Director  
(DIN: 07060993)

**ONE POINT ONE SOLUTIONS LIMITED**

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Registered Office: 904, Real Tech Park, Plot No.39/2, Sector 30A, Vashi Navi Mumbai 400703

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

**Audited Standalone Statement of Assets and Liabilities**

(Rs. In Lakhs)

Particulars	As at 31st March,2018	As at 31st March,2017
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Shareholders' Funds</b>		
(a) Share Capital	1,671.65	100.00
(b) Reserves and surplus	4,814.00	1,472.18
	<b>6,485.65</b>	<b>1,572.18</b>
<b>Share application money pending allotment</b>		
<b>Non-current liabilities</b>		
(a) Long-term borrowings	7.18	1,768.30
(b) Deferred tax liabilities (Net)	179.25	266.46
(c) Long term Provisions	12.52	-
	<b>198.95</b>	<b>2,034.76</b>
<b>Current liabilities</b>		
(a) Short-term borrowings	-	625.06
(b) Trade Payables	433.62	259.84
(c) Other current liabilities	995.44	508.74
(d) Short term provisions	-	-
	<b>1,429.06</b>	<b>1,393.64</b>
<b>Total</b>	<b>8,113.66</b>	<b>5,000.58</b>
<b><u>ASSETS</u></b>		
<b>Non-current assets</b>		
(a) Fixed assets		
(i) Tangible assets	2,862.44	1,723.89
(ii) Intangible assets	907.16	568.33
(b) Non-current investments	50.00	50.00
(c) Long-term loans and advances	583.15	569.24
	<b>4,402.76</b>	<b>2,911.45</b>
<b>Current assets</b>		
(a) Trade receivables	3,376.48	1,990.78
(b) Cash and cash equivalents	223.33	72.87
(c) Short-term loans and advances	111.09	25.48
	<b>3,710.91</b>	<b>2,089.13</b>
<b>Total</b>	<b>8,113.66</b>	<b>5,000.58</b>

For and on behalf of Board of Directors of  
**One Point One Solutions Limited**  
(Formerly Known as One Point One Solutions Pvt Ltd)



Place : Navi Mumbai  
Date : May 26, 2018

*Akshay Chhabra*  
**Akshay Chhabra**  
Chairman & Managing Director  
(DIN: 00958197)

*Akashanand Karnik*  
**Akashanand Karnik**  
Whole Time Director  
(DIN: 07060993)