

Vinod Kumar Jain & Co

Chartered Accountants

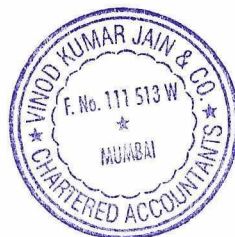
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Borivali (East), Mumbai - 400 066. • Tel.: 48791000
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Independent Auditor's Review Report on the Quarterly Unaudited Consolidated and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

LIMITED REVIEW REPORT

To the Board of Directors of One Point One Solutions Limited

1. We have reviewed 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") and its share of the net profit after tax for the quarter ended 31st December, 2021 (the "Statement") attached herewith, being submitted by the parent Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015 as amended (the "Regulation"), read with SEBI Circular No. CIR/CFD/CMD/1/44/2019 dated March 29, 2019 ("the Circular").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent'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 and generally accepted in India, read with the circular are 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 Engagement (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 enquiries, primarily of persons responsible for financial and accounting matter, 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 matter 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.

4. The Statement includes the result of its subsidiary "Silicon Softech India Limited".
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, of prepared in accordance with recognition and measurement principle laid down in the aforesaid Indian Accounting Standard 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, as not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, all that it contains any material misstatement.

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



Vinod Kumar Jain
Proprietor
M.No.36373

UDIN: 22086373AAFJBF8621



Mumbai

Date: 3rd February, 2022

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 Nine Months Ended 31st December, 2021

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st December, 2021	30th September, 2021	31st December, 2020	31st December, 2021	31st December, 2020	31st March, 2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Continuing Operations						
Income						
Revenue from Operations (Gross)	3,261.61	3,456.78	3,049.13	9,703.63	6,969.78	10,160.07
Other Income	399.96	56.74	59.88	501.35	582.53	725.80
Total Income	3,661.58	3,513.52	3,109.01	10,204.99	7,552.31	10,885.86
Expenses						
Employees costs/benefits expenses	2,090.69	2,023.83	1,961.02	6,041.07	4,972.49	7,223.28
Other expenses	549.06	587.11	564.94	1,647.23	1,432.08	2,141.52
Total expenses	2,639.76	2,610.94	2,525.96	7,688.30	6,404.57	9,364.80
Earnings before Interest, Tax, Depreciation and Amortization	1,021.82	902.58	583.05	2,516.68	1,147.74	1,521.06
Depreciation & Amortisation Expenses	516.13	606.28	707.64	1,682.89	2,020.29	2,676.57
Finance Costs	96.64	237.36	253.81	574.46	742.00	927.15
Profit (Loss) before Tax	409.05	58.94	(378.41)	259.33	(1,614.55)	(2,082.65)
Tax expense						
(1) Current tax	1.57		-	1.57	-	0.08
(2) Deferred tax	78.06	12.32	(36.34)	60.70	(272.93)	(689.23)
Total Tax expense	79.63	12.32	(36.34)	62.27	(272.93)	(689.15)
Profit / (Loss) for the period	329.42	46.61	(342.07)	197.06	(1,341.62)	(1,393.50)
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	(5.39)	(7.06)	(0.54)	(17.31)	(4.04)	(4.70)
(ii) Income tax relating to above	1.82	1.65	0.15	4.82	1.12	1.31
(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						
Total other comprehensive income ('OCI')	(3.57)	(5.42)	(0.39)	(12.50)	(2.92)	(3.39)
Total comprehensive income for the year (comprising profit and OCI for the year)	325.85	41.20	(342.46)	184.56	(1,344.53)	(1,396.89)
Paid up equity share capital (Face value of Rs. 10 each, fully paid up)	2,507.48	2,507.48	2,507.48	2,507.48	2,507.48	2,507.48
Earnings per share: (in Rs.)						
(1) Basic	1.31	0.19	(1.36)	0.79	(5.35)	(5.56)
(2) Diluted	1.31	0.19	(1.36)	0.79	(5.35)	(5.56)

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Notes to Consolidated Financial Results:

1. The above Unaudited Consolidated Financial Results of the group were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 3rd February, 2022.
2. The unaudited 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 thereunder.
4. The group has taken into account the possible impacts of COVID-19 in preparation of the above consolidated financial results, including but not limited to its assessment of liquidity and going concern assumption, recoverable values of its financial and non-financial assets, impact on revenue and on cost budgets in respect of fixed price contracts, impact on leases and impact on effectiveness of its hedging relationships. The Group has considered internal and certain external sources of information including reliable credit reports, economic forecasts and industry reports upto the date of approval of above consolidated financial results and expects to recover the carrying amount of its assets. The impact of COVID-19 on the consolidated financial results may differ from that estimated as at the date of approval of the consolidated financial results.
5. We have recognized income to the extent of Lease Rent waiver amounting to Rs. 93,89,677/- (As per Notification G.S.R 463 (E) dated 24th July, 2020).
6. There has been modification in Lease Agreement which has resulted into Reduction of Lease Liability & Right to use Asset to an extent of Rs. 32,30,92,759/- & Rs. 28,58,70,998/- respectively resulting into gain of Rs. 3,72,21,761/-. Such a modification has been accounted for as per Ind AS 116- Leases, impact of which can be seen under Other Income.
7. Figures for previous periods have been regrouped / reclassified wherever considered necessary.

Place: Navi Mumbai
Date: 3rd February, 2022

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

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Bhuvan

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 Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

LIMITED REVIEW REPORT

To the Board of Directors of One Point One Solutions Limited

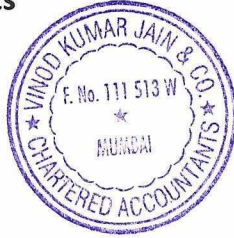
1. We have reviewed the accompanying statement of unaudited standalone financial results of **One Point One Solutions Limited** ("the Company") for the quarter ended December 31, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015 ('The Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. 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 and generally accepted in India, read with the circular is the responsibility of the company's management and has been approved by the Board of Directors of the Company. 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 Engagement (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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. 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 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 recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, 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

V. Jain



Vinod Kumar Jain
Proprietor
M.No.36373

UDPN: 220363730AFHOI7574

Mumbai

Date: 3rd February, 2022

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 Nine Months Ended 31st December, 2021

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st December, 2021	30th September, 2021	31st December, 2020	31st December, 2021	31st December, 2020	31st March, 2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Continuing Operations						
Income						
Revenue from Operations (Gross)	3,261.61	3,456.78	3,049.13	9,703.63	6,969.78	10,160.07
Other Income	399.00	55.51	59.61	498.45	582.26	725.26
Total Income	3,660.62	3,512.29	3,108.74	10,202.08	7,552.04	10,885.33
Expenses						
Employees costs/benefits expenses	2,090.69	2,023.84	1,960.66	6,041.07	4,949.53	7,198.24
Other expenses	548.00	586.05	562.70	1,643.90	1,424.56	2,132.45
Total expenses	2,638.69	2,609.88	2,523.36	7,684.97	6,374.08	9,330.69
Earnings before Interest, Tax, Depreciation and Amortization	1,021.93	902.41	585.38	2,517.11	1,177.95	1,554.64
Depreciation & Amortisation Expenses	508.99	599.14	698.10	1,661.56	1,991.74	2,646.92
Finance Costs	96.66	237.34	253.69	574.32	741.75	926.76
Profit (Loss) before Tax	416.28	65.93	(366.41)	281.24	(1,555.53)	(2,019.04)
Tax expense						
(1) Current tax	1.57	-	-	1.57	-	-
(2) Deferred tax	79.88	14.08	(36.96)	66.21	(274.81)	(673.22)
Total Tax expense	81.45	14.08	(36.96)	67.78	(274.81)	(673.22)
Profit / (Loss) for the period	334.83	51.84	(329.44)	213.45	(1,280.72)	(1,345.82)
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	(5.39)	(7.06)	(0.54)	(17.31)	(4.04)	(4.70)
(ii) Income tax relating to above	1.82	1.65	0.15	4.82	1.12	1.31
(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						
Total other comprehensive income ('OCI')	(3.57)	(5.41)	(0.39)	(12.50)	(2.92)	(3.39)
Total comprehensive income for the year (comprising profit and OCI for the year)	331.26	46.43	(329.83)	200.95	(1,283.64)	(1,349.21)
Paid up equity share capital (Face value of Rs. 10 each, fully paid up)	2,507.48	2,507.48	2,507.48	2,507.48	2,507.48	2,507.48
Earnings per share: (in Rs.)						
(1) Basic	1.34	0.21	(1.31)	0.85	(5.11)	(5.37)
(2) Diluted	1.34	0.21	(1.31)	0.85	(5.11)	(5.37)

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Notes to Standalone Financial Results:

1. 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 3rd February, 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. The company has taken into account the possible impacts of COVID-19 in preparation of the above standalone financial results, including but not limited to its assessment of liquidity and going concern assumption, recoverable values of its financial and non-financial assets, impact on revenue and on cost budgets in respect of fixed price contracts, impact on leases and impact on effectiveness of its hedging relationships. The Company has considered internal and certain external sources of information including reliable credit reports, economic forecasts and industry reports up to the date of approval of above standalone financial results and expects to recover the carrying amount of its assets. The impact of COVID-19 on the standalone financial results may differ from that estimated as at the date of approval of the standalone financial results.
4. We have recognized income to the extent of Lease Rent waiver amounting to Rs. 93,89,677/- (As per Notification G.S.R 463 (E) dated 24th July, 2020).
5. There has been modification in Lease Agreement which has resulted into Reduction of Lease Liability & Right to use Asset to an extent of Rs. 32,30,92,759/- & Rs. 28,58,70,998/- respectively resulting into gain of Rs. 3,72,21,761/-. Such a modification has been accounted for as per Ind AS 116- Leases, impact of which can be seen under Other Income.
6. Figures for previous periods have been regrouped / reclassified wherever considered necessary.

Place: Navi Mumbai
Date: 3rd February, 2022

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


Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)

