

# Vinod Kumar Jain & Co

## Chartered Accountants

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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 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 30<sup>th</sup> September, 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

*V K Jain*



Vinod Kumar Jain

Proprietor

M.No.36373

UDIN: 21036373AAAAKM6459

Mumbai

Date: 1<sup>st</sup> November, 2021

### 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 1<sup>st</sup> November, 2021.
2. The unaudited consolidated financial results relate to One Point One Solutions Limited and its subsidiary Silicon Softech India Limited 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.76,60,282/- (As per Notification G.S.R 463 (E) dated 24<sup>th</sup> July, 2020).
6. Figures for previous periods have been regrouped / reclassified wherever considered necessary.

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: November 1, 2021

# 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, 2021

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September, 2021	30th June, 2021	30th September, 2020	30th September, 2021	30th September, 2020	31st March, 2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Continuing Operations</b>						
<b>Income</b>						
Revenue from Operations (Gross)	3,456.78	2,985.24	2,405.95	6,442.02	3,920.65	10,160.07
Other Income	56.74	44.65	212.86	101.39	522.65	725.80
<b>Total Income</b>	<b>3,513.52</b>	<b>3,029.89</b>	<b>2,618.81</b>	<b>6,543.41</b>	<b>4,443.30</b>	<b>10,885.86</b>
<b>Expenses</b>						
Employees costs/benefits expenses	2,023.83	1,926.55	1,726.97	3,950.38	3,011.47	7,223.28
Other expenses	587.11	511.05	554.10	1,098.16	867.14	2,141.52
<b>Total expenses</b>	<b>2,610.94</b>	<b>2,437.60</b>	<b>2,281.07</b>	<b>5,048.54</b>	<b>3,878.61</b>	<b>9,364.80</b>
<b>Earnings before Interest, Tax, Depreciation and Amortization</b>	<b>902.58</b>	<b>592.29</b>	<b>337.74</b>	<b>1,494.87</b>	<b>564.69</b>	<b>1,521.06</b>
Depreciation & Amortisation Expenses	606.28	560.48	671.48	1,166.76	1,312.64	2,676.57
Finance Costs	237.36	240.46	252.15	477.82	488.19	927.15
<b>Profit (Loss) before Tax</b>	<b>58.94</b>	<b>(208.65)</b>	<b>(585.89)</b>	<b>(149.71)</b>	<b>(1,236.15)</b>	<b>(2,082.65)</b>
<b>Tax expense</b>						
(1) Current tax						0.08
(2) Deferred tax	12.32	(29.68)	(207.46)	(17.36)	(236.60)	(689.23)
<b>Total Tax expense</b>	<b>12.32</b>	<b>(29.68)</b>	<b>(207.46)</b>	<b>(17.36)</b>	<b>(236.60)</b>	<b>(689.15)</b>
<b>Profit / (Loss) for the period</b>	<b>46.61</b>	<b>(178.96)</b>	<b>(378.43)</b>	<b>(132.35)</b>	<b>(999.55)</b>	<b>(1,393.50)</b>
<b>Other comprehensive income</b>						
(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	(7.06)	(4.87)	(2.11)	(11.93)	(3.50)	(4.70)
(ii) Income tax relating to above	1.65	1.35	0.59	3.00	0.98	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						
<b>Total other comprehensive income ('OCI')</b>	<b>(5.42)</b>	<b>(3.51)</b>	<b>(1.52)</b>	<b>(8.93)</b>	<b>(2.53)</b>	<b>(3.39)</b>
<b>Total comprehensive income for the year (comprising profit and OCI for the year)</b>	<b>41.20</b>	<b>(182.48)</b>	<b>(379.95)</b>	<b>(141.28)</b>	<b>(1,002.08)</b>	<b>(1,396.89)</b>
<b>Paid up equity share capital</b> (Face value of Rs. 10 each, fully paid up)	<b>2,507.48</b>	<b>2,507.48</b>	<b>2,507.48</b>	<b>2,507.48</b>	<b>2,507.48</b>	<b>2,507.48</b>
<b>Earnings per share: (in Rs.)</b>						
(1) Basic	0.19	(0.71)	(1.51)	(0.53)	(3.99)	(5.56)
(2) Diluted	0.19	(0.71)	(1.51)	(0.53)	(3.99)	(5.56)



**ONE POINT ONE SOLUTION**

CIN No:L74900MH2008PLC182869

Consolidated Balance Sheet as at 30th September ,2021

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

Particulars	September 30, 2021	March 31, 2021
	CONSO	CONSO
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant and equipment	2,292.11	2,505.09
(b) A Right To Use	7,015.60	7,497.57
(c) Goodwill on consolidation	14.33	14.33
(d) Intangible Assets	636.62	773.54
(e) Financial Assets		
-Investments	0.25	0.25
-Other Financial Assets	474.19	458.38
(f) Deferred Tax Assets	1,290.66	1,270.29
<b>Current assets</b>		
(a) Inventories		
(b) Financial Assets		
-Trade receivables	2,533.81	2,678.00
-Cash and cash equivalents	38.71	52.40
-Bank balances other than above	131.00	131.00
-Other Financial Assets	10.14	7.16
(c) Other current assets	1,536.83	1,391.08
<b>TOTAL ASSETS</b>	<b>15,974.24</b>	<b>16,779.09</b>
<b>EQUITY</b>		
(a) Equity share capital	2,507.48	2,507.48
(b) Other equity	1,691.50	1,832.78
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
-Borrowings	308.83	316.41
-Other financial liabilities	62.83	59.95
- Lease Liability	7,712.82	8,007.14
(b) Provisions	58.06	47.44
(c) Deferred Tax Liabilities		
(d) Other non-current liabilities	17.40	20.47
<b>Current liabilities</b>		
(a) Financial liabilities		
-Borrowings	1,577.41	1,647.95
-Trade payables	407.97	526.46
-Other current financial liabilities	828.58	888.21
(b) Other current liabilities	776.63	902.50
(c) Provisions	24.72	22.30
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>15,974.24</b>	<b>16,779.09</b>



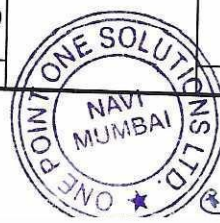
## ONE POINT ONE SOLUTION

CIN No:L74900MH2008PLC182869

Consolidated Cashflow for the period ended 30th September, 2021

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

Particulars	For half year ended 30th September, 2021		For the year ended 31st March, 2021	
<b>A. Cash flow from operating activities</b>				
Net Profit before tax		(149.71)		(2,082.65)
<i>Adjustments for:</i>				
Depreciation	1,166.76		2,676.57	
Loss (Profit) on sale of Assets / Investments	(4.32)			
Tax Expenses				
Interest (Income net of expense)	477.82		161.13	
Finance Cost				
Employee benefit expenses	(11.93)		(4.70)	
Operating profit / (loss) before working capital changes		1,628.33		2,833.00
		1,478.62		750.35
<i>Changes in working capital:</i>				
<i>Adjustments for Decrease / (increase) in operating assets:</i>				
Trade Receivable	144.19		31.95	
Other financial Assets	(18.79)		(657.09)	
Other Current Assets	(145.75)		-	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	(118.49)		4.27	
Provisions	13.04		(915.96)	
Other financial liabilities	(531.84)		538.44	
Other current liabilities	(125.87)		3.38	
Other non current liabilities	(3.07)		334.68	
		(786.58)		(660.32)
Cash flow from extraordinary items		692.04		90.03
Cash generated from operations		-		-
Net income tax (paid) / refunds		692.04		90.03
Net cash flow from / (used in) operating activities (A)		692.04		89.95
<b>B. Cash flow from investing activities</b>				
Purchase of Fixed Assets (Tangible & Intangible)	(159.32)		(314.42)	
CWIP and Capital Advances (addition) / written off	-			
Sale of fixed assets	9.53			
Purchase of Non current investments	-		(0.25)	
Proceeds of Non Current investments (Net)	-			
Proceeds of Long Term Loans and Advances	-		(44.07)	
Interest Received	-			
Loss (Profit) on sale of Assets / Investments	-			
Dividend paid	-			
Net cash flow from / (used in) investing activities (B)		(149.80)		(358.74)
<b>C. Cash flow from financing activities</b>				
Proceeds from issue of equity shares	-			
Premium on Equity shares	-			
Proceeds from long-term borrowings	-		298.00	
Repayment of long-term borrowings	(7.58)		(13.08)	
Proceeds from short-term borrowings	-			
Repayment of short-term borrowings	(70.54)			
Issue of Bonus Shares	-			
Dividend Paid	-			
Interest paid	(477.82)	(555.94)	(161.13)	123.78
Cash flow from extraordinary items		-		-
Net cash flow from / (used in) financing activities (C)		(555.94)		123.78
<b>Net increase / (decrease) in Cash and cash</b>		(13.69)		(145.01)
Cash and cash equivalents at the beginning of the year				
Cash in hand	52.40		8.02	
Bank Balance	131.00	183.40	320.38	328.41
Cash and cash equivalents at the end of the year		169.71		183.40
<b>Reconciliation of Cash and cash equivalents</b>				
<b>Cash and cash equivalents at the end of the year *</b>		169.71		183.40
* Comprises:				
(a) Cash on hand				
(b) Balances with banks		38.71		2.50
(i) Schedule banks current accounts		131.00		180.90
		169.71		183.40



# Vinod Kumar Jain & Co

Chartered Accountants

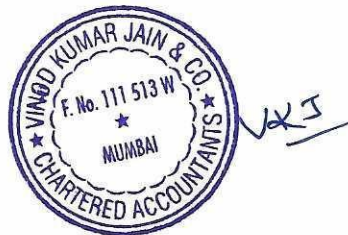
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**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.**

## 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 September 30, 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 K Jain*

Vinod Kumar Jain  
Proprietor  
M.No.36373



UDIN: 21036373AAAAKL9709

Mumbai

Date: 1<sup>st</sup> November, 2021



**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 1<sup>st</sup> November, 2021.
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.76,60,282/- (As per Notification G.S.R 463 (E) dated 24<sup>th</sup> July, 2020).
5. Figures for previous periods have been regrouped / reclassified wherever considered necessary.

Place: Navi Mumbai  
Date: November 1, 2021

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

*Akshay Chhabra*

Akshay Chhabra  
Chairman & Managing Director  
(DIN: 00958197)



# 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, 2021

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September, 2021	30th June, 2021	30th September, 2020	30th September, 2021	30th September, 2020	31st March, 2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Continuing Operations</b>						
<b>Income</b>						
Revenue from Operations (Gross)	3,456.78	2,985.24	2,405.95	6,442.02	3,920.65	10,160.07
Other Income	55.51	43.93	212.86	99.45	522.65	725.26
<b>Total Income</b>	<b>3,512.29</b>	<b>3,029.17</b>	<b>2,618.81</b>	<b>6,541.46</b>	<b>4,443.30</b>	<b>10,885.33</b>
<b>Expenses</b>						
Employees costs/benefits expenses	2,023.84	1,926.55	1,714.77	3,950.38	2,988.87	7,198.24
Other expenses	586.05	509.85	549.28	1,095.90	861.86	2,132.45
<b>Total expenses</b>	<b>2,609.88</b>	<b>2,436.40</b>	<b>2,264.04</b>	<b>5,046.28</b>	<b>3,850.73</b>	<b>9,330.69</b>
<b>Earnings before Interest, Tax, Depreciation and Amortization</b>	<b>902.41</b>	<b>592.77</b>	<b>354.75</b>	<b>1,495.18</b>	<b>592.57</b>	<b>1,554.64</b>
Depreciation & Amortisation Expenses	599.14	553.42	661.94	1,152.56	1,293.64	2,646.92
Finance Costs	237.34	240.32	252.05	477.66	488.06	926.76
<b>Profit (Loss) before Tax</b>	<b>65.93</b>	<b>(200.97)</b>	<b>(559.23)</b>	<b>(135.04)</b>	<b>(1,189.13)</b>	<b>(2,019.04)</b>
<b>Tax expense</b>						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	14.08	(27.75)	(208.09)	(13.67)	(237.84)	(673.22)
<b>Total Tax expense</b>	<b>14.08</b>	<b>(27.75)</b>	<b>(208.09)</b>	<b>(13.67)</b>	<b>(237.84)</b>	<b>(673.22)</b>
<b>Profit / (Loss) for the period</b>	<b>51.84</b>	<b>(173.22)</b>	<b>(351.14)</b>	<b>(121.37)</b>	<b>(951.29)</b>	<b>(1,345.82)</b>
<b>Other comprehensive income</b>						
(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	(7.06)	(4.87)	(2.11)	(11.93)	(3.50)	(4.70)
(ii) Income tax relating to above	1.65	1.35	0.59	3.00	0.98	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						
<b>Total other comprehensive income ('OCI')</b>	<b>(5.41)</b>	<b>(3.51)</b>	<b>(1.52)</b>	<b>(8.93)</b>	<b>(2.52)</b>	<b>(3.39)</b>
<b>Total comprehensive income for the year (comprising profit and OCI for the year)</b>	<b>46.43</b>	<b>(176.73)</b>	<b>(352.66)</b>	<b>(130.30)</b>	<b>(953.81)</b>	<b>(1,349.21)</b>
<b>Paid up equity share capital</b> (Face value of Rs. 10 each, fully paid up)	<b>2,507.48</b>	<b>2,507.48</b>	<b>2,507.48</b>	<b>2,507.48</b>	<b>2,507.48</b>	<b>2,507.48</b>
<b>Earnings per share: (in Rs.)</b>						
(1) Basic	0.21	(0.69)	(1.40)	(0.48)	(3.79)	(5.37)
(2) Diluted	0.21	(0.69)	(1.40)	(0.48)	(3.79)	(5.37)



**ONE POINT ONE SOLUTIONS LIMITED**

CIN No:L74900MH2008PLC182869

Standalone Balance Sheet as at September 30, 2021

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

Particulars	September 30,2021	March 31,2021
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant and equipment	2,198.53	2,409.99
(b) Right to use	7,015.60	7,497.57
(c) Intangible Assets	621.83	746.08
(d) Financial Assets		
-Investments in the nature of equity in subsidiary	50.00	50.00
-Other Financial Assets	474.08	458.27
(e) Deferred Tax Assets	1,273.73	1,257.06
<b>Current assets</b>		
(a) Inventories	-	-
(b) Financial Assets		
-Trade receivables	2,533.81	2,678.00
-Cash and cash equivalents	37.31	50.81
-Bank balances other than above	131.00	131.00
-Other Financial Assets	10.14	7.16
(c) Other current assets	1,515.91	1,369.82
<b>TOTAL ASSETS</b>	<b>15,861.94</b>	<b>16,655.75</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	2,507.48	2,507.48
(b) Other equity	1,402.39	1,532.69
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
-Borrowings	308.83	316.41
-Other financial liabilities	62.83	59.95
-Lease liability	7,712.82	8,007.14
(b) Provisions	58.06	47.44
(c) Deferred tax Liabilities	-	-
(d) Other non-current liabilities	17.40	20.47
<b>Current liabilities</b>		
(a) Financial liabilities		
-Borrowings	1,577.41	1,647.95
-Trade payables	407.97	526.46
-Other current financial liabilities	1,005.44	1,065.62
(b) Other current liabilities	776.58	901.85
(c) Provisions	24.72	22.30
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>15,861.94</b>	<b>16,655.75</b>



Particulars	For half year ended		For the year ended	
	30th September, 2021		31st March, 2021	
<b>A. Cash flow from operating activities</b>				
Net Profit before tax		(135.04)		(2,019.04)
<i>Adjustments for:</i>				
Depreciation				
Loss (Profit) on sale of Assets / Investments	1,152.56		2,646.92	
Tax Expenses	(4.32)		-	
Interest (Income net of expense)			-	
Employee benefit expenses	477.66		161.13	
Finance Cost	(11.93)		(4.70)	
Rent Expenses			-	
Operating profit / (loss) before working capital changes		1,613.98		2,803.35
		1,478.94		784.32
<i>Changes in working capital:</i>				
<i>Adjustments for Decrease / (increase) in operating assets:</i>				
Trade Receivable	144.19		31.95	
Other financial Assets	(18.79)		-	
Other Current Assets	(146.09)		(653.06)	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	(118.49)		7.88	
Provisions	13.04		-	
Other financial liabilities	(532.39)		(919.58)	
Other current liabilities	(125.27)		508.75	
Other non current liabilities	(3.07)	(786.87)	3.38	(1,020.67)
Cash flow from extraordinary items		692.07		(236.36)
Cash generated from operations		-		-
Net income tax (paid) / refunds		692.07		(236.36)
<b>Net cash flow from / (used in) operating activities (A)</b>		<b>692.07</b>		<b>(236.36)</b>
<b>B. Cash flow from investing activities</b>				
Purchase of Fixed Assets (Tangible & Intangible)	(159.32)		(314.42)	
CWIP and Capital Advances	-		-	
Sale of fixed assets	9.53		-	
Purchase of Non current investments	-		-	
Proceeds of Long Term Loans and Advances	-		(44.07)	
Interest Received	-		-	
(Loss) Profit on sale of Assets / Investments	-		-	
Dividend	-		-	
<b>Net cash flow from / (used in) investing activities (B)</b>		<b>(149.80)</b>		<b>(358.49)</b>
		<b>(149.80)</b>		<b>(358.49)</b>
<b>C. Cash flow from financing activities</b>				
Proceeds from issue of equity shares	-		-	
Premium on Equity shares	-		-	
Proceeds from long-term borrowings	-		298.00	
Repayment of long-term borrowings	(7.58)		(13.08)	
Proceeds from short-term borrowings	-		334.69	
Repayment of short-term borrowings	(70.54)		-	
Issue of Bonus Shares	-		-	
Dividend Paid	-		-	
Interest paid	(477.66)	(555.77)	(161.13)	458.47
Cash flow from extraordinary items	-	(555.77)		-
<b>Net cash flow from / (used in) financing activities (C)</b>		<b>(555.77)</b>		<b>458.47</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>(13.50)</b>		<b>(136.38)</b>
Cash and cash equivalents at the beginning of the year				
Cash in hand	2.31		7.07	
Bank Balance	179.50	181.81	311.11	318.18
<b>Cash and cash equivalents at the end of the year</b>		<b>168.31</b>		<b>181.81</b>
<b>Reconciliation of Cash and cash equivalents with the Balance Sheet:</b>				
<b>Cash and cash equivalents at the end of the year *</b>		<b>168.31</b>		<b>181.81</b>
* Comprises:				
(a) Cash on hand		1.09		2.31
(b) Balances with banks		-		-
(i) Schedule banks current accounts		167.21		179.50
		<b>168.31</b>		<b>181.81</b>

