

Vinod Kumar Jain & Co

Chartered Accountants

106, Western Edge-II, A Wing, Off Western Express Highway,
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Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) regulations, 2015, as amended

To
The Board of Directors of
One Point One Solutions Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of One Point One Solutions Limited ("the company") for the quarter ended March, 2023 and the year to date results for the period from April 01, 2022 to March 31, 2023, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these Standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2023 as well as the year to date results for the period from April 01, 2022 to March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

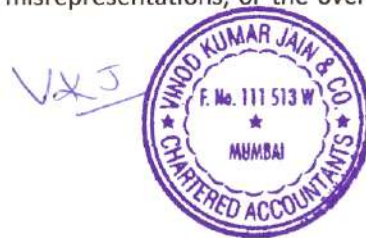
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

V. K. Jain

Vinod Kumar Jain
Proprietor M. No. 36373

UDIN: 23036373B95UTE2448



PLACE : MUMBAI
DATED : 29th MAY, 2023

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 Audited Financial Results For Quarter and Year Ended 31st March, 2023

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Year Ended	
	31st March, 2023	31st December, 2022	31st March, 2022	31st March, 2023	31st March, 2022
	Audited	Unaudited	Audited	Audited	Audited
Continuing Operations					
Income					
Revenue from Operations (Gross)	3,567.95	3,502.83	3,465.11	14,025.47	13,168.74
Other Income	303.28	50.56	197.89	394.38	696.34
Total Income	3,871.23	3,553.38	3,662.99	14,419.86	13,865.07
Expenses					
Employees costs/benefits expenses	2,142.23	2,253.66	2,091.13	8,616.83	8,132.21
Other expenses	562.25	482.16	568.30	2,090.73	2,212.19
Earnings before Interest, Tax, Depreciation and Amortization	1,166.75	817.56	1,003.56	3,712.30	3,520.67
Depreciation & Amortisation Expenses	548.82	404.61	531.71	1,908.43	2,193.27
Finance Costs	141.12	114.96	188.65	517.73	762.97
Profit (Loss) before Tax	476.80	297.99	283.19	1,286.14	564.43
Tax expense					
(1) Current tax	43.37	-	-	43.37	1.57
(2) Deferred tax	137.98	83.31	130.82	366.46	197.03
Total Tax expense	181.35	83.31	130.82	409.82	198.60
Profit / (Loss) for the period	295.46	214.68	152.37	876.31	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	(7.24)	(5.02)	(7.41)	(31.65)	(24.73)
(ii) Income tax relating to above	2.02	1.40	2.06	8.81	6.88
(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')	(5.23)	(3.63)	(5.35)	(22.85)	(17.85)
Total comprehensive income for the year (comprising profit and OCI for the year)	290.23	211.05	147.02	853.47	347.98
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)*	3,761.19	3,761.19	3,761.19	3,761.19	3,761.19
Earnings per share: (in Rs.)					
(1) Basic	0.16	0.11	0.08	0.47	0.19
(2) Diluted	0.16	0.11	0.08	0.47	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: I.74900MH2008PLC182869

Standalone Balance Sheet as at March 31, 2023

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

Particulars	Year Ended	
	March 31,2023	March 31,2022
ASSETS		
Non-current assets		
(i) Property, plant and equipment	1,687.15	2,006.33
(ii) Right to use	3,932.16	3,521.63
(iii) Intangible Assets	1,137.29	589.72
(iv) Capital Work in progress		-
(v) Investment property		
(vi) Financial Assets		
-Investments	50.00	50.00
-Other Financial Assets	761.85	556.97
(vii) Deferred Tax Assets	709.26	1,066.91
Current assets		
(i) Inventories		
(ii) Financial Assets		
-Trade receivables	3,882.13	2,534.44
-Cash and cash equivalents	34.49	43.19
-Bank balances other than above	210.46	144.54
-Other Financial Assets	29.81	57.76
(iii) Other current assets	1,064.74	1,275.14
TOTAL ASSETS	13,499.34	11,846.66
EQUITY AND LIABILITIES		
EQUITY		
(i) Equity share capital	3,761.19	3,761.19
(ii) Other equity	1,480.42	626.95
LIABILITIES		
Non-current liabilities		
(i) Financial Liabilities		
-Borrowings	70.71	177.49
-Lease liability	2,825.42	2,646.20
-Other financial liabilities	72.33	65.85
(ii) Provisions	86.27	66.74
(iii) Other non-current liabilities	8.19	14.33
Current liabilities		
(i) Financial liabilities		
-Borrowings	1,750.86	1,297.12
-Lease Liability	1,212.10	1,201.29
-Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	76.05	84.95
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	362.23	283.59
-Other current financial liabilities	929.39	903.14
(ii) Other current liabilities	809.90	688.02
(iii) Provisions	54.27	29.81
TOTAL EQUITY AND LIABILITIES	13,499.34	11,846.66

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ONE POINT ONE SOLUTIONS LIMITED
CIN No:L74900MH2008PLC182869
Standalone Statement of Cashflow for the year ended March 31, 2023
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Year Ended 31st March, 2023		Year Ended 31st March, 2022	
A. Cash flow from operating activities				
Net Profit before tax		1,286.14		564.43
<i>Adjustments for:</i>				
Depreciation	1,908.43		2,193.27	
Loss (Profit) on sale of Assets / Investments	(0.06)		(4.32)	
Interest Expenses on Financial Instrument (Net of Income)	435.68		715.59	
Employee benefit expenses	12.35		2.07	
Modification of Lease Liability	(281.01)		(341.04)	
		2,075.40		2,565.57
Operating profit / (loss) before working capital changes		3,361.54		3,130.00
<i>Changes in working capital:</i>				
<i>Adjustments for Decrease / (increase) in operating assets:</i>				
Trade Receivable	(1,347.69)		143.56	
Other Financial Assets	(176.92)		(149.31)	
Other Current Assets	210.40		94.68	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	69.74		(274.51)	
Other Financial liabilities	32.74		(40.00)	
Other Current & Non Current liabilities	115.74		(219.97)	
		(1,095.98)		(445.57)
		2,265.56		2,684.44
Cash flow from extraordinary items		-		-
Cash generated from operations		2,265.56		2,684.44
Net income tax (paid) / refunds		(43.37)		(1.57)
Net cash flow from / (used in) operating activities (A)		2,222.19		2,682.86
B. Cash flow from investing activities				
Purchase of Fixed Assets (Tangible & Intangible)	(885.60)		(371.63)	
Sale of fixed assets	18.39		9.53	
Interest received	60.20		38.65	
		(807.01)		(323.45)
Net cash flow from / (used in) investing activities (B)		(807.01)		(323.45)
C. Cash flow from financing activities				
Proceeds from issue of equity shares				
Proceeds from long-term borrowings				
Repayment of long-term borrowings	(106.78)		(138.91)	
Proceeds from short-term borrowings	453.75			
Repayment of short-term borrowings			(350.84)	
Repayment of Lease Liability	(1,520.97)		(1,692.78)	
Finance Cost	(183.96)	(1,357.96)	(170.95)	(2,353.48)
Cash flow from extraordinary items		-		-
Net cash flow from / (used in) financing activities (C)		(1,357.96)		(2,353.48)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		57.21		5.93
Cash and cash equivalents at the beginning of the year				
Cash in hand	8.83		2.31	
Bank Balance	178.90	187.73	179.50	181.81
		244.95		187.73
Cash and cash equivalents at the end of the year		244.95		187.73
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents at the end of the year *		244.95		187.73
* Comprises:				
(a) Cash on hand		1.05		8.83
(b) Balances with banks		243.90		178.90
		244.95		187.73

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Notes to Standalone Financial Results:

1. The above Audited 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 29th May, 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.
3. Figures for previous periods have been regrouped / reclassified wherever considered necessary.
4. The standalone annual financial results include the results for the quarter ended 31st March, 2023 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
5. The Results for Quarter & Year ended March 31,2023 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

Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)



Place: Navi Mumbai
Date: 29th May, 2023

Vinod Kumar Jain & Co

Chartered Accountants

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

To
The Board of Directors of
One Point One Solutions Limited

Independent Auditor's Report on the audit of the Consolidated Financial Results

Opinion

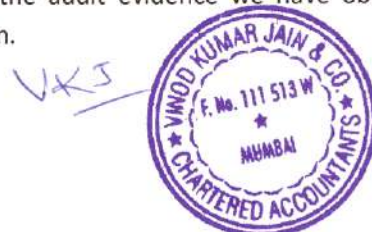
We have audited the accompanying consolidated quarterly financial results of One Point One Solutions Limited ("the company") for the quarter ended March, 2023 and the year to date results for the period from April 01, 2022 to March 31, 2023, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these consolidated financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2023 as well as the year to date results for the period from April 01, 2022 to March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the consolidated Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Vk Jain

Vinod Kumar Jain
Proprietor M. No. 36373
UDIN: 23036373BGSUTF5221



PLACE : MUMBAI
DATED : 29st MAY, 2023

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

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(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Year Ended	
	31st March, 2023	31st December, 2022	31st March, 2022	31st March, 2023	31st March, 2022
	Audited	Unaudited	Audited	Audited	Audited
Continuing Operations					
Income					
Revenue from Operations (Gross)	3,567.94	3,502.83	3,465.10	14,025.47	13,168.74
Other Income	304.24	51.58	199.73	398.51	701.08
Total Income	3,872.18	3,554.40	3,664.83	14,423.98	13,869.82
Expenses					
Employees costs/benefits expenses	2,142.23	2,253.66	2,091.13	8,616.82	8,132.21
Other expenses	563.98	483.18	569.56	2,095.64	2,216.78
Earnings before Interest, Tax, Depreciation and Amortization	1,165.97	817.56	1,004.14	3,711.52	3,520.83
Depreciation & Amortisation Expenses	549.58	406.07	536.90	1,911.48	2,219.78
Finance Costs	141.17	114.97	188.65	517.88	763.11
Profit (Loss) before Tax	475.22	296.52	278.59	1,282.16	537.94
Tax expense					
(1) Current tax	43.37	-	-	43.37	1.57
(2) Deferred tax	136.58	82.94	134.28	359.83	194.98
Total Tax expense	179.95	82.94	134.28	403.20	196.55
Profit / (Loss) for the period	295.28	213.57	144.32	878.96	341.38
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	(7.24)	(5.02)	(7.41)	(31.65)	(24.73)
(ii) Income tax relating to above	2.02	1.40	2.06	8.81	6.88
(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')	(5.22)	(3.63)	(5.35)	(22.84)	(17.85)
Total comprehensive income for the year (comprising profit and OCI for the year)	290.06	209.95	138.97	856.12	323.54
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)*	3,761.19	3,761.19	3,761.19	3,761.19	3,761.19
Earnings per share: (in Rs.)					
(1) Basic	0.16	0.11	0.08	0.47	0.18
(2) Diluted	0.16	0.11	0.08	0.47	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 March 31, 2023
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Year Ended	
	March 31,2023	March 31,2022
ASSETS		
Non-current assets		
(i) Property, plant and equipment		
(ii) Right to use	1,776.16	2,098.39
(iii) Goodwill on Consolidation	3,932.16	3,521.63
(iv) Intangible Assets	14.33	14.33
(v) Capital Work in progress	1,141.28	593.71
(vi) Investment property		
(vii) Financial Assets		
-Investments	0.25	0.25
-Other Financial Assets	761.96	557.08
(viii) Deferred Tax Assets	731.17	1,082.20
Current assets		
(i) Inventories		
(ii) Financial Assets		
-Trade receivables	3,882.13	2,534.44
-Cash and cash equivalents	35.68	45.04
-Bank balances other than above	210.46	144.54
-Other Financial Assets	29.81	57.76
(iii) Other current assets		
TOTAL ASSETS	13,600.82	11,945.32
EQUITY AND LIABILITIES		
EQUITY		
(i) Equity share capital	3,761.19	3,761.19
(ii) Other equity	1,758.72	902.60
LIABILITIES		
Non-current liabilities		
(i) Financial Liabilities		
-Borrowings	70.71	177.49
-Lease liability	2,825.42	2,646.20
-Other financial liabilities	72.33	65.85
(ii) Provisions	86.27	66.74
(iii) Other non-current liabilities	8.19	14.33
Current liabilities		
(i) Financial liabilities		
-Borrowings	1,750.86	1,297.12
-Lease Liability	1,212.10	1,201.29
-Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	76.05	84.95
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	362.23	283.51
-Other current financial liabilities	752.53	725.73
(ii) Other current liabilities	809.94	688.52
(iii) Provisions	54.27	29.81
TOTAL EQUITY AND LIABILITIES	13,600.82	11,945.32

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ONE POINT ONE SOLUTIONS LIMITED
CIN No:L74900MH2008PLC182869
Consolidated Statement of Cashflow for the year ended March 31, 2023
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Year Ended 31st March, 2023		Year Ended 31st March, 2022	
A. Cash flow from operating activities				
Net Profit before tax		1,282.16		537.94
<u>Adjustments for:</u>				
Depreciation	1,911.48		2,219.78	
Loss (Profit) on sale of Assets / Investments	(0.06)		(4.32)	
Interest (Income net of expense)	435.81		715.59	
Employee benefit expenses	12.34		2.07	
Modification In Lease Liability	(281.01)		(341.04)	
		2,078.57		2,592.08
Operating profit / (loss) before working capital changes		3,360.73		3,130.02
<u>Changes in working capital:</u>				
<u>Adjustments for Decrease / (increase) in operating assets:</u>				
Trade Receivable	(1,347.68)		143.56	
Other Financial Assets	(176.92)		(149.31)	
Other Current Assets	210.50		95.14	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	69.82		(274.59)	
Other Financial liabilities	33.29		(40.00)	
Other Current & Non Current liabilities	115.28		(220.13)	
		(1,095.71)		(445.33)
Cash flow from extraordinary items		2,265.02		2,684.69
Cash generated from operations		-		-
Net income tax (paid) / refunds		2,265.02		2,684.69
		(43.37)		(1.57)
Net cash flow from / (used in) operating activities (A)		2,221.65		2,683.11
B. Cash flow from investing activities				
Purchase of Fixed Assets (Tangible & Intangible)	(885.60)		(371.63)	
Sale of fixed assets	18.39		9.53	
Interest Received	60.20		38.65	
		(807.01)		(323.45)
Net cash flow from / (used in) investing activities (B)		(807.01)		(323.45)
C. Cash flow from financing activities				
Proceeds from issue of equity shares				
Proceeds from long-term borrowings				
Repayment of long-term borrowings	(106.78)		(138.91)	
Proceeds from short-term borrowings	453.75			
Repayment of short-term borrowings			(350.84)	
Repayment of Lease Liability	(1,520.97)		(1,692.78)	
Finance Cost	(184.08)	(1,358.08)	(170.95)	(2,353.48)
Cash flow from extraordinary items		-		-
Net cash flow from / (used in) financing activities (C)		(1,358.08)		(2,353.48)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		56.55		6.18
Cash and cash equivalents at the beginning of the year				
Cash in hand	9.02		2.50	
Bank Balance	180.56	189.58	180.90	183.40
Cash and cash equivalents at the end of the year		246.14		189.58
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents at the end of the year *		246.14		189.58
* Comprises:				
(a) Cash on hand		1.25		9.02
(b) Balances with banks		244.89		180.56
		246.14		189.58

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Notes to Consolidated Financial Results:

1. The above Audited 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 29th May, 2023.
2. 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.
4. Figures for previous periods have been regrouped / reclassified wherever considered necessary.
5. The consolidated annual financial results include the results for the quarter ended 31st March, 2023 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
6. The Results for Quarter & Year ended March 31,2023 are available on the National Stock Exchange of India Limited Website (URL: www.nseindia.com) and Company's Website (URL: www.1point1.in)

Place: Navi Mumbai
Date: 29th May, 2023

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


Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)

