

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 Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
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 June 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for 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 generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying unaudited 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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, 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



Mumbai

Date: 11th August, 2023

UDIN: 23036373 BGSUV F3083

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 Ended 30th June, 2023

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Year Ended
	30th June, 2023	31st March, 2023	30th June, 2022	31st March, 2023
	Unaudited	Audited	Unaudited	Audited
Continuing Operations				
Income				
Revenue from Operations (Gross)	3,572.91	3,567.95	3,475.28	14,025.47
Other Income	450.23	303.28	28.96	394.38
Total Income	4,023.14	3,871.23	3,504.24	14,419.86
Expenses				
Employees costs/benefits expenses	2,180.24	2,142.23	2,093.82	8,616.83
Other expenses	562.13	562.25	547.37	2,090.73
Earnings before Interest, Tax, Depreciation and Amortization	1,280.78	1,166.75	863.05	3,712.30
Depreciation & Amortisation Expenses	521.50	548.82	492.74	1,908.43
Finance Costs	149.86	141.12	127.55	517.73
Profit (Loss) before Tax	609.42	476.80	242.76	1,286.14
Tax expense				
(1) Current tax		43.37	-	43.37
(2) Deferred tax	179.11	137.98	68.17	366.46
Total Tax expense	179.11	181.35	68.17	409.82
Profit / (Loss) for the period	430.31	295.46	174.59	876.31
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	(5.74)	(7.24)	0.66	(31.65)
(ii) Income tax relating to above	1.60	2.02	(0.18)	8.81
(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')	(4.14)	(5.23)	0.48	(22.85)
Total comprehensive income for the year (comprising profit and OCI for the year)	426.16	290.23	175.07	853.47
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)*	3,908.77	3,761.19	3,761.19	3,761.19
Earnings per share: (in Rs.)				
(1) Basic	0.22	0.16	0.09	0.47
(2) Diluted	0.22	0.16	0.09	0.47



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 11th August, 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 Results for three months period ended June 30, 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: 11th August, 2023

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



Akshay Chhabra

Chairman & Managing Director
(DIN: 00958197)



Vinod Kumar Jain & Co

Chartered Accountants

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

Review Report to
The Board of Directors
One Point One Solutions Limited

1. We have reviewed the 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") for the quarter ended June 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Parent's Management is responsible for 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 generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Parent's Board of Directors. 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 Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the result of its subsidiary "Silicon Softech India Limited".
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying unaudited 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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, 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



Mumbai

Date: 11th August, 2023

UDIN: 23036373BGSUVG1021

ONE POINT ONE SOLUTIONS LIMITED

(Formerly One Point One Solutions Pvt. Ltd.)

CIN - L74900MH2008PLC182869

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

Statement of Consolidated Unaudited Financial Results For Quarter Ended 30th June, 2023

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Year Ended
	30th June, 2023	31st March, 2023	30th June, 2022	31st March, 2023
	Unaudited	Audited	Unaudited	Audited
Continuing Operations				
Income				
Revenue from Operations (Gross)	3,572.91	3,567.94	3,475.28	14,025.47
Other Income	451.44	304.24	30.13	398.51
Total Income	4,024.35	3,872.18	3,505.41	14,423.98
Expenses				
Employees costs/benefits expenses	2,180.24	2,142.23	2,093.82	8,616.82
Other expenses	563.35	563.98	548.61	2,095.64
Earnings before Interest, Tax, Depreciation and Amortization	1,280.76	1,165.97	862.98	3,711.52
Depreciation & Amortisation Expenses	522.26	549.58	493.16	1,911.48
Finance Costs	149.87	141.17	127.56	517.88
Profit (Loss) before Tax	608.63	475.22	242.27	1,282.16
Tax expense				
(1) Current tax	0.01	43.37	-	43.37
(2) Deferred tax	176.46	136.58	63.43	359.83
Total Tax expense	176.47	179.95	63.43	403.20
Profit / (Loss) for the period	432.16	295.28	178.84	878.96
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	(5.74)	(7.24)	0.66	(31.65)
(ii) Income tax relating to above	1.60	2.02	(0.18)	8.81
(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')	(4.14)	(5.22)	0.48	(22.84)
Total comprehensive income for the year (comprising profit and OCI for the year)	428.02	290.06	179.32	856.12
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)*	3,908.77	3,761.19	3,761.19	3,761.19
Earnings per share: (in Rs.)				
(1) Basic	0.22	0.16	0.10	0.47
(2) Diluted	0.22	0.16	0.10	0.47



Notes to Consolidated Financial Results:

1. The above Unaudited Consolidated Financial Results of the company were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 11th August, 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 Results for three months period ended June 30, 2023 are available on the National Stock Exchange of India Limited Website (URL: www.nseindia.com) and Company's Website (URL: www.1point1.in)

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



Akshay Chhabra

Chairman & Managing Director

(DIN: 00958197)



Place: Navi Mumbai
Date: 11th August, 2023