

# 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 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 December 31, 2022 (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

*VK Jain*

Vinod Kumar Jain  
Proprietor  
M.No.36373



UDIN: 23036373B45URJ7647

Mumbai

Date: 10.02.2023



# 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 Unaudited Financial Results For Quarter and Nine Months Ended 31st December, 2022

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st December, 2022	30th September, 2022	31st December, 2021	31st December, 2022	31st December, 2021	31st March, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Continuing Operations</b>						
<b>Income</b>						
Revenue from Operations (Gross)	3,502.83	3,479.42	3,261.61	10,457.53	9,703.63	13,168.74
Other Income	50.56	11.58	399.00	91.10	498.45	696.34
<b>Total Income</b>	<b>3,553.38</b>	<b>3,491.00</b>	<b>3,660.62</b>	<b>10,548.63</b>	<b>10,202.08</b>	<b>13,865.07</b>
<b>Expenses</b>						
Employees costs/benefits expenses	2,253.66	2,127.11	2,090.69	6,474.59	6,041.07	8,132.21
Other expenses	482.16	498.95	548.00	1,528.48	1,643.90	2,212.19
<b>Earnings before Interest, Tax, Depreciation and Amortization</b>	<b>817.56</b>	<b>864.94</b>	<b>1,021.93</b>	<b>2,545.55</b>	<b>2,517.11</b>	<b>3,520.67</b>
Depreciation & Amortisation Expenses	404.61	462.26	508.99	1,359.61	1,661.56	2,193.27
Finance Costs	114.96	134.10	96.66	376.61	574.32	762.97
<b>Profit (Loss) before Tax</b>	<b>297.99</b>	<b>268.59</b>	<b>416.28</b>	<b>809.34</b>	<b>281.24</b>	<b>564.43</b>
<b>Tax expense</b>						
(1) Current tax	-	-	1.57	-	1.57	1.57
(2) Deferred tax	83.31	76.99	79.88	228.48	66.21	197.03
<b>Total Tax expense</b>	<b>83.31</b>	<b>76.99</b>	<b>81.45</b>	<b>228.48</b>	<b>67.78</b>	<b>198.60</b>
<b>Profit / (Loss) for the period</b>	<b>214.68</b>	<b>191.60</b>	<b>334.83</b>	<b>580.86</b>	<b>213.45</b>	<b>365.83</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	(5.02)	(20.05)	(5.39)	(24.41)	(17.31)	(24.73)
(ii) Income tax relating to above	1.40	5.57	1.82	6.79	4.82	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						
<b>Total other comprehensive income ('OCI')</b>	<b>(3.63)</b>	<b>(14.47)</b>	<b>(3.57)</b>	<b>(17.62)</b>	<b>(12.50)</b>	<b>(17.85)</b>
<b>Total comprehensive income for the year (comprising profit and OCI for the year)</b>	<b>211.05</b>	<b>177.12</b>	<b>331.26</b>	<b>563.24</b>	<b>200.95</b>	<b>347.98</b>
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)*	3,761.19	3,761.19	2,507.48	3,761.19	2,507.48	3,761.19
<b>Earnings per share: (in Rs.)</b>						
(1) Basic	0.11	0.10	0.18	0.31	0.11	0.19
(2) Diluted	0.11	0.10	0.18	0.31	0.11	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.



**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 10<sup>th</sup> February, 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. Out of total revenue of Rs. 10,457.53 lacs; Rs. 29.82 lakhs pertains to sales outside India.
5. The Results for Quarter & nine months period ended December 31,2022 are available on the National Stock Exchange of India Limited Website (URL: [www.nseindia.com](http://www.nseindia.com)) and Company's Website (URL: [www.1point1.in](http://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: 10<sup>th</sup> February, 2023



# 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 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 December 31, 2022 (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

*Vk Jain*



Vinod Kumar Jain  
Proprietor  
M.No.36373

UDEN: 23086373B45URK8607

Mumbai

Date: 10.02.2023



# 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

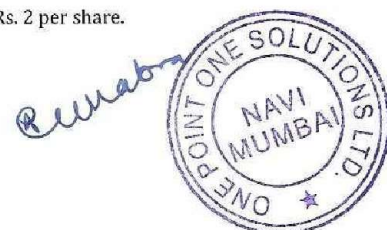
Website: www.1point1.in, E Mail: investors@1point1.in, Contact No. : 022- 66873800

## Statement of Consolidated Unaudited Financial Results For Quarter and Nine Months Ended 31st December, 2022

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st December, 2022	30th September, 2022	31st December, 2021	31st December, 2022	31st December, 2021	31st March, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Continuing Operations</b>						
<b>Income</b>						
Revenue from Operations (Gross)	3,502.83	3,479.42	3,261.61	10,457.53	9,703.63	13,168.74
Other Income	51.58	12.57	399.96	94.27	501.35	701.08
<b>Total Income</b>	<b>3,554.40</b>	<b>3,491.99</b>	<b>3,661.58</b>	<b>10,551.80</b>	<b>10,204.99</b>	<b>13,869.82</b>
<b>Expenses</b>						
Employees costs/benefits expenses	2,253.66	2,127.12	2,090.69	6,474.59	6,041.07	8,132.21
Other expenses	483.18	499.86	549.06	1,531.65	1,647.23	2,216.78
<b>Earnings before Interest, Tax, Depreciation and Amortization</b>	<b>817.56</b>	<b>865.01</b>	<b>1,021.82</b>	<b>2,545.55</b>	<b>2,516.68</b>	<b>3,520.83</b>
Depreciation & Amortisation Expenses	406.07	462.68	516.13	1,361.91	1,682.89	2,219.78
Finance Costs	114.97	134.19	96.64	376.71	574.46	763.11
<b>Profit (Loss) before Tax</b>	<b>296.52</b>	<b>268.15</b>	<b>409.05</b>	<b>806.94</b>	<b>259.33</b>	<b>537.94</b>
<b>Tax expense</b>						
(1) Current tax	-	-	1.57	-	1.57	1.57
(2) Deferred tax	82.94	76.89	78.06	223.26	60.70	194.98
<b>Total Tax expense</b>	<b>82.94</b>	<b>76.89</b>	<b>79.63</b>	<b>223.26</b>	<b>62.27</b>	<b>196.55</b>
<b>Profit / (Loss) for the period</b>	<b>213.57</b>	<b>191.26</b>	<b>329.42</b>	<b>583.68</b>	<b>197.06</b>	<b>341.38</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	(5.02)	(20.05)	(5.39)	(24.41)	(17.31)	(24.73)
(ii) Income tax relating to above	1.40	5.58	1.82	6.79	4.82	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						
<b>Total other comprehensive income ('OCI')</b>	<b>(3.63)</b>	<b>(14.47)</b>	<b>(3.57)</b>	<b>(17.62)</b>	<b>(12.50)</b>	<b>(17.85)</b>
<b>Total comprehensive income for the year (comprising profit and OCI for the year)</b>	<b>209.95</b>	<b>176.79</b>	<b>325.85</b>	<b>566.06</b>	<b>184.56</b>	<b>323.54</b>
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)*	3,761.19	3,761.19	2,507.48	3,761.19	2,507.48	3,761.19
<b>Earnings per share: (in Rs.)</b>						
(1) Basic	0.11	0.10	0.18	0.31	0.10	0.18
(2) Diluted	0.11	0.10	0.18	0.31	0.10	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.





**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 10<sup>th</sup> February, 2023.
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 there under.
4. Figures for previous periods have been regrouped / reclassified wherever considered necessary.
5. Out of total revenue of Rs. 10,457.53 lacs; Rs. 29.82 lakhs pertains to sales outside India.
6. The Results for Quarter & nine months period ended December 31,2022 are available on the National Stock Exchange of India Limited Website (URL: [www.nseindia.com](http://www.nseindia.com)) and Company's Website (URL: [www.1point1.in](http://www.1point1.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: 10<sup>th</sup> February, 2023