

Vinod Kumar Jain & Co

Chartered Accountants

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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 30th September, 2020 (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 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. Jain

Vinod Kumar Jain
Proprietor
M.No.36373



Mumbai
Date: 05th November, 2020

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 Sept, 2020

(All amounts in Indian Rupees Lakhs, except per share data)

Particulars	Quarter Ended			Half Year Ended		Year ended
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Continuing Operations						
Income						
Revenue from operations	2,405.95	1,514.70	3,536.71	3,920.65	6,443.83	12,508.61
Other income	212.86	309.79	8.86	522.65	16.87	202.68
Total revenue	2,618.81	1,824.49	3,545.57	4,443.30	6,460.70	12,711.29
Expenses:						
Employees costs/benefits expenses	1,726.97	1,284.50	2,014.50	3,011.47	3,568.29	7,786.86
Other expenses	554.10	313.04	555.83	867.14	1,035.05	1,954.69
Total Expenses	2,281.07	1,597.54	2,570.33	3,878.61	4,603.34	9,741.56
Earnings before Interest, Tax, Depreciation and Amortization	337.74	226.95	975.24	564.69	1,857.36	2,969.73
Depreciation & Amortisation Expenses	671.48	641.16	687.26	1,312.64	1,353.25	2,859.80
Finance Costs	252.15	236.05	222.32	488.19	440.24	896.93
Profit (Loss) before exceptional items	(585.90)	(650.25)	65.65	(1,236.15)	63.86	(787.01)
Less: Exceptional item						
Capital Work in progress w/off	-	-	-	-	-	1,849.77
Profit before tax	(585.90)	(650.25)	65.65	(1,236.15)	63.86	(2,636.77)
Tax expense:						
(1) Current tax : Provisions for income tax	-	-	69.98	-	136.35	6.62
(2) Deferred tax Liabilities (Assets)	(207.46)	(29.14)	(75.95)	(236.60)	(122.95)	(678.63)
Total Tax Expense	(207.46)	(29.14)	(5.97)	(236.60)	13.40	(672.01)
Profit / (Loss) for the period	(378.43)	(621.11)	71.61	(999.55)	50.46	(1,964.76)
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 (Refer Note)	(2.11)	(1.40)	(5.99)	(3.50)	(14.02)	(25.78)
(ii) Income tax relating to above	0.59	0.39	3.90	0.98	3.90	7.17
(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 for the period (VI)	(1.52)	(1.01)	(2.09)	(2.53)	(10.12)	(18.61)
Total Comprehensive Income for the period (Comprising Profit and Other Comprehensive Income for the period)	(379.95)	(622.12)	69.52	(1002.08)	40.34	(1983.37)
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	(0.02)	(2.48)	0.28	(3.99)	0.16	(7.84)
(2) Diluted	(0.02)	(2.48)	0.28	(3.99)	0.16	(7.84)



ONE POINT ONE SOLUTION

CIN No:L74900MH2008PLC182869

Consolidated Balance Sheet as at September 30, 2020

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

Particulars	As at 30.09.2020	As at 31.03.2020
ASSETS		
Non-current assets		
(a) Property, plant and equipment	3015.44	3,294.00
(b) Right to use	8054.34	7,735.39
(c) Goodwill on Consolidation	14.33	14.33
(d) Intangible Assets	984.62	1,186.39
(e) Investments	0.25	-
(f) Financial Assets		
-Other Financial Assets	442.67	427.52
(g) Other non-current assets		
(h) Deferred Tax Assets	816.36	579.76
Total Non-Current Assets	13,328.01	13,237.39
Current assets		
(a) Inventories		
(b) Financial Assets		
-Trade receivables	2526.62	2,709.95
-Cash and cash equivalents	6.85	28.41
-Bank balances other than (iii) above	159.50	300.00
(c) Other current assets	815.44	741.15
Total Current Assets	3,508.41	3,779.51
TOTAL ASSETS	16,836.42	17,016.90
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	2507.48	2,507.48
(b) Other equity	2227.60	3,229.66
Total Equity	4,735.08	5,737.14
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
-Borrowings	25.66	31.49
-Trade payables		
-Other financial liabilities	56.21	53.59
-Lease liability	8525.57	8,023.72
(b) Provisions	65.17	56.60
(c) Other non-current liabilities	23.541	26.61
(d) Deferred tax Liabilities	-	-
Total Non- Current Liabilities	8,696.16	8,192.02
Current liabilities		
(a) Financial liabilities		
-Borrowings	1395.94	1,300.23
-Trade payables	446.45	522.19
-Other current financial liabilities	1244.48	903.09
(b) Other current liabilities	318.31	362.22
(c) Provisions	-	-
Total Current Liabilities	3,405.19	3,087.73
TOTAL EQUITY AND LIABILITIES	16,836.42	17,016.88



ONE POINT ONE SOLUTIONS LIMITED

Cash Flow Statement for the half year ended 30th September, 2020

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

Particulars	For the half year ended 30th Sept, 2020		For the half year ended 30th Sept, 2019	
A. Cash flow from operating activities				
Net Profit before tax		(1,236.15)		63.86
<i>Adjustments for:</i>				
Depreciation	1,312.64		794.82	
Loss (Profit) on sale of Assets / Investments	-		-	
Tax Expenses	-		-	
Interest (Income net of expense)	470.48		440.24	
Employee benefit expenses	(2.53)		3.48	
Dividend	-		-	
		1,780.59		1,238.54
Operating profit / (loss) before working capital changes		544.44		1,302.40
<i>Changes in working capital:</i>				
<i>Adjustments for Decrease / (increase) in operating assets:</i>				
Trade Receivable	183.33		398.75	
Other Current Assets	(74.28)		(250.33)	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables & Provisions	(75.74)		(438.58)	
Other current financial liabilities	341.39		(379.78)	
Other financial liabilities	2.62		(191.59)	
Other current liabilities	(43.91)			
Other non Current Liab	(3.07)			
Long term provisions	8.58			
Increase (Decrease) in Short Term Provisions	-	338.90		(861.54)
		883.35		440.88
Cash flow from extraordinary items		-		-
Cash generated from operations		883.35		440.88
Net income tax (paid) / refunds		-		(138.35)
Net cash flow from / (used in) operating activities (A)		883.35		302.53
B. Cash flow from investing activities				
Purchase of Fixed Assets (Tangible & Intangible)	(1,151.26)		(161.13)	
CWIP and Capital Advances			-	
Proceeds from sale of fixed assets	-		167.02	
Purchase of Non current investments	(15.40)		69.95	
Proceeds of Non Current investments (Net)			-	
Interest Received			-	
Loss (Profit) on sale of Assets / Investments			-	
Dividend		(1,166.66)		75.84
Net cash flow from / (used in) investing activities (B)		(1,166.66)		75.84



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ONE POINT ONE SOLUTIONS LIMITED

Cash Flow Statement for the half year ended 30th September, 2020

Particulars	For the half year ended 30th Sept, 2020		For the half year ended 30th Sept, 2019	
C. Cash flow from financing activities				
Proceeds from issue of equity shares	-			
Premium on Equity shares	-			
Proceeds from long-term borrowings	-		-	
Repayment of long-term borrowings	(5.83)		-	
Proceeds from short-term borrowings	95.71		-	
Repayment from long-term Provisions			(4.72)	
Lease Liability	501.85		257.88	
Issue of Bonus Shares			-	
Dividend Paid	-		(9.81)	
Interest paid	(470.48)		(440.24)	
		121.26		(196.90)
Cash flow from extraordinary items		-		-
Net cash flow from / (used in) financing activities (C)		121.26		(196.90)
Net increase / (decrease) in Cash and cash		(162.05)		181.46
Cash and cash equivalents at the beginning of the year				
Cash in hand	8.02		6.84	
Bank Balance	320.38	328.40	187.93	194.76
Cash and cash equivalents at the end of the year		166.35		376.23
Reconciliation of Cash and cash equivalents				
Cash and cash equivalents at the end of the year *		166.35		376.23
* Comprises:				
(a) Cash on hand		6.85		6.77
(b) Balances with banks				
(i) Schedule banks current accounts		159.50		369.47
		166.35		376.23



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 5th November, 2020.
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.5,04,93,220/- (As per Notification G.S.R 463 (E)dated 24th 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
(Formerly Known as One Point One
Solutions Pvt Ltd)**

Akshay Chhabra

**Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)**



**Place : Navi Mumbai
Date : November 5, 2020**

Vinod Kumar Jain & Co

Chartered Accountants

106, Western Edge-II, A Wing, Off Western Express Highway,
Borivali (East), Mumbai - 400 066. • Tel.: 4879 1000
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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, 2020 (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

VK Jain

Vinod Kumar Jain
Proprietor
M.No.36373



Mumbai

Date: 05th November, 2020

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 the Quarter & Half Year Ended 30th September, 2020

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Half Year ended		Year ended
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Continuing Operations						
Income						
Revenue from Operations (Gross)	2,405.95	1,514.70	3,536.71	3,920.65	6,443.83	12,508.61
Other Income	212.86	309.79	8.86	522.65	16.87	35.66
Total Income	2,618.81	1,824.49	3,545.57	4,443.30	6,460.70	12,544.27
Expenses						
Employees costs/benefits expenses	1,714.77	1,274.10	1,997.96	2,988.87	3,539.75	7,733.59
Other expenses	549.28	312.58	552.88	861.86	1,027.51	1,920.25
Total expenses	2,264.04	1,586.68	2,550.84	3,850.72	4,567.26	9,653.85
Earnings before Interest, Tax, Depreciation and Amortization	354.75	237.82	994.73	592.57	1,893.44	2,890.42
Finance Costs	252.05	236.01	222.07	488.06	439.94	891.57
Depreciation & Amortisation Expenses	661.94	631.70	677.23	1,293.64	1,338.13	2,703.86
Profit or loss before exceptional items	(559.23)	(629.89)	95.42	(1,189.12)	115.36	(705.01)
Less : Exceptional item						
Capital Work in progress w/off	-	-	-	-	-	1,849.77
Profit (Loss) before tax	(559.23)	(629.89)	95.42	(1,189.12)	115.36	(2,554.77)
Tax expense						
(1) Current tax : Provisions for income tax	-	-	69.98	-	136.16	(0.72)
(2) Deferred tax Liabilities (Assets)	(208.09)	(29.75)	(60.14)	(237.84)	(121.57)	(655.53)
Total Tax expense	(208.09)	(29.75)	9.84	(237.84)	14.59	(656.25)
Profit / (Loss) for the period	(351.14)	(600.14)	85.58	(951.28)	100.77	(1,898.53)
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 (Refer Note)	(2.11)	(1.40)	(5.99)	(3.50)	(14.02)	(25.78)
(ii) Income tax relating to above	0.59	0.39	3.90	0.98	3.90	7.17
(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	(1.52)	(1.01)	(2.09)	(2.53)	(10.12)	(18.61)
Total Other Comprehensive Income for the period	(352.66)	(601.15)	83.49	(953.81)	90.65	(1917.14)
Total Comprehensive Income for the period (Comprising Profit and Other Comprehensive Income for the period)						
Paid up equity share capital						
(Face value of Rs. 10 each, fully paid up)	2507.48	2507.48	2507.48	2507.48	2507.48	2507.48
Earnings per share: (in Rs.)						
(1) Basic	(1.40)	(2.39)	0.33	(3.79)	0.36	(7.57)
(2) Diluted	(1.40)	(2.39)	0.33	(3.79)	0.36	(7.57)



ONE POINT ONE SOLUTION

CIN No: L74900MH2008PLC182869

Standalone Balance Sheet as at September 30, 2020

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

Particulars	As at 30.09.2020	As at 31.03.2020
ASSETS		
Non-current assets		
(a) Property, plant and equipment	2922.29	3,194.50
(b) Right to use	8054.34	7,735.39
(c) Capital Work in progress	-	-
(d) Intangible Assets	944.57	1,133.67
(e) Investments in the nature of equity in subsidiary	50	50.00
(f) Financial Assets		
- Other Financial Assets	442.56	427.41
(g) Other non-current assets		
(h) Deferred Tax Assets	820.38	582.54
Total Non-Current Assets	13,234.14	13,123.52
Current assets		
(a) Inventories		
(b) Financial Assets		
- Trade receivables	2526.62	2,709.95
- Cash and cash equivalents	25.65	18.18
- Bank balances other than (iii) above	131.00	300.00
(c) Other current assets	798.93	723.92
Total Current Assets	3,482.20	3,752.05
TOTAL ASSETS	16,716.33	16,875.56
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	2507.48	2,507.48
(b) Other equity	1928.09	2,881.90
Total Equity	4,435.56	5,389.37
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
- Borrowings	25.66	31.49
- Trade payables		
- Other financial liabilities	56.21	53.59
- Lease liability	8525.57	8,023.72
(b) Provisions	65.17	56.60
(c) Other non-current liabilities	23.54	26.61
(d) Deferred tax Liabilities	-	-
Total Non-Current Liabilities	8,696.16	8,192.02
Current liabilities		
(a) Financial liabilities		
- Borrowings	1395.94	1,300.23
- Trade payables	446.45	522.19
- Other current financial liabilities	1428.19	1,114.07
(b) Other current liabilities	314.03	357.69
(c) Provisions		
Total Current Liabilities	3,584.61	3,294.18
TOTAL EQUITY AND LIABILITIES	16,716.33	16,875.57



ONE POINT ONE SOLUTIONS LIMITED

Cash Flow Statement for the half year ended 30th September, 2020

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

Particulars	For the half year ended 30th Sept, 2020		For the half year ended 30th Sept, 2019	
A. Cash flow from operating activities				
Net Profit before tax		(1,189.12)		115.36
<i>Adjustments for:</i>				
Depreciation	1,293.64		779.7	
Loss (Profit) on sale of Assets / Investments		-		-
Tax Expenses	-		-	
Interest (Income net of expense)	470.34		439.94	
Employee benefit expenses	(2.53)		3.48	
Dividend	-		-	
		1,761.45		1,223.12
Operating profit / (loss) before working capital changes		572.32		1,338.48
<i>Changes in working capital:</i>				
<i>Adjustments for Decrease / (increase) in operating assets:</i>				
Trade Receivable	183.33		(2.45)	
Other Current Assets	(75.01)		(247.64)	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade Payables	(75.74)		(272.32)	
Other current financial liabilities	314.13		(191.59)	
Other current liabilities	(43.67)		(205.02)	
Other financial liabilities	2.62			
Long term provisions	8.58			
Other non current Liabilities	(3.07)			
		311.16		(919.03)
		883.48		419.45
Cash flow from extraordinary items	-		-	
Cash generated from operations		883.48		419.45
Net income tax (paid) / refunds		-		(138.16)
Net cash flow from / (used in) operating activities (A)		883.48		281.29
B. Cash flow from investing activities				
Purchase of Fixed Assets (Tangible & Intangible)	(1,151.26)		(154.59)	
CWIP and Capital Advances	-		-	
Proceeds from sale of fixed assets	-		-	
Purchase of Non current investments	(15.15)		69.95	
Proceeds of Non Current investments (Net)	-		-	
Interest Received	-		-	
Loss (Profit) on sale of Assets / Investments	-		-	
Dividend	-	(1,166.41)	-	(84.64)
Net cash flow from / (used in) investing activities (B)		(1,166.41)		(84.64)



ONE POINT ONE SOLUTIONS LIMITED

Cash Flow Statement for the half year ended 30th September, 2020

Particulars	For the half year ended 30th Sept, 2020		For the half year ended 30th Sept, 2019	
C. Cash flow from financing activities				
Proceeds from issue of equity shares				
Premium on Equity shares				
Proceeds from long-term borrowings				
Repayment of long-term borrowings	(5.83)			
Proceeds from short-term borrowings	95.71			
Repayment from long-term Provisions			(4.72)	
Lease Liability	501.85		257.88	
Issue of Bonus Shares	-			
Dividend Paid	-		(9.81)	
Interest paid	(470.34)	121.40	(439.94)	(196.60)
		121.40		(196.60)
Cash flow from extraordinary items		-		-
Net cash flow from / (used in) financing activities (C)		121.40		(196.60)
Net increase / (decrease) in Cash and cash		(161.53)		0.06
Cash and cash equivalents at the beginning of the year				
Cash in hand	7.07		6.71	
Bank Balance	311.11	318.18	59.43	66.13
Cash and cash equivalents at the end of the year		156.65		66.19
Reconciliation of Cash and cash equivalents				
Cash and cash equivalents at the end of the year *		156.65		66.19
* Comprises:				
(a) Cash on hand		5.92		6.37
(b) Balances with banks				
(i) Schedule banks current accounts		150.73		59.83
		156.65		66.19



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 5th November, 2020.
- 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 thereunder.
- 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.5,04,93,220/- (As per Notification G.S.R 463 (E) dated 24th July, 2020).
- 5.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
(Formerly Known as One Point One
Solutions Pvt Ltd)**

R. Chhabra
**Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)**



**Place : Navi Mumbai
Date : November 5, 2020**