

To,
The Manager
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, Plot No. C/1, G-Block,
Bandra Kurla Complex, Bandra (East),
Mumbai – 400 051

12th November 2024

Symbol: ONEPOINT

Subject: Outcome of the Board Meeting held today i.e. Tuesday, 12th November 2024.

Respected Sir/Madam,

This is to inform that pursuant to regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”) including amendments thereto read with circulars issued by SEBI from time to time, the Board of Directors of the Company at its meeting held on **Tuesday, 12th November 2024**, inter-alia, considered and approved Un-audited Standalone and Consolidated Financial Statements of the Company for the quarter and half-year ended 30th September 2024, copies of which are enclosed herewith along with the Statutory Auditors Limited Review Report thereon.

The meeting of the Board of Directors commenced at 11:30 a.m. and concluded at 1.55 p.m.

You are requested to kindly take the same on your record.

Thanking you,
Yours faithfully,
For One Point One Solutions Limited



Pritesh Sonawane
Company Secretary & Compliance Officer
ACS: 34943
Encl: a/a

ONE POINT ONE SOLUTIONS LIMITED

(Formerly known as One Point One Solutions Private Limited)

Corporate Office: C-42, TTC Industrial Area, MIDC, Village Pawane, Navi Mumbai, Maharashtra- 400 705.

T. 022 6687 3800 F. 022 6687 3889 CIN: L74900MH2008PLC182869 **website:** www.1point1.in E: pritesh.sonawane@1point1.in

Reg. Office: T-762, 6th Floor, Tower-7, International Infotech Park, Above Vashi Railway Station, Vashi, Navi Mumbai, Maharashtra -400 703.
Mumbai. Gurgaon. Indore. Bangalore

Independent Auditor's Review Report on the Quarter and Half Year ended Unaudited Standalone financial results of One Point One Solutions Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

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 and half year ended 30th September, 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (the Listing Regulations), as amended.
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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. Our responsibility is to issue a report 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 of Auditing specified under section 143(10) of the Companies Act, 2013 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 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. Based on our review conducted as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SIGMAC & CO
Chartered Accountants
Firm Reg No. 116351W



Rahul Sardar
Partner
ICAI M. No. 135501



Date: 12th November, 2024

Place: Mumbai

UDIN: 24135501BKAOEQ5793

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, 2024

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	31st March, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Continuing Operations						
Income						
Revenue from Operations (Gross)	4,908.03	4,840.16	3,988.06	9,748.19	7,560.97	15,947.48
Other Income	91.85	45.03	113.26	136.88	563.49	649.32
Total Income	4,999.88	4,885.19	4,101.32	9,885.07	8,124.46	16,596.80
Expenses						
Employees costs/benefits expenses	2,642.12	2,643.29	2,038.83	5,285.41	4,219.07	8,379.33
Other expenses	707.92	684.63	579.13	1,392.55	1,141.25	2,483.64
Earnings before Interest, Tax, Depreciation and Amortization	1,649.84	1,557.27	1,483.36	3,207.12	2,764.14	5,733.83
Depreciation & Amortisation Expenses	573.80	632.70	505.18	1,206.50	1,026.68	2,141.74
Finance Costs	107.25	165.65	144.43	272.91	294.29	491.25
Profit (Loss) before Tax	968.79	758.92	833.75	1,727.71	1,443.16	3,100.84
Tax expense						
(1) Current tax	191.52	191.00	-	382.52	-	131.41
(2) Deferred tax	62.31	(35.88)	238.60	26.43	417.71	731.72
Total Tax expense	253.83	155.12	238.60	408.95	417.71	863.13
Profit / (Loss) for the period	714.96	603.80	595.15	1,318.76	1,025.46	2,237.71
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	(28.84)	(2.17)	(7.38)	(31.01)	(13.12)	(16.41)
(ii) Income tax relating to above	7.26	0.55	2.05	7.81	3.65	4.13
(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')	(21.58)	(1.62)	(5.32)	(23.21)	(9.47)	(12.28)
Total comprehensive income for the year (comprising profit and OCI for the year)	693.38	602.17	589.83	1,295.55	1,015.99	2,225.43
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)*	5,103.67	4,366.87	3,908.77	5,103.67	3,908.77	4,271.77
Earnings per share: (in Rs.)						
(1) Basic	0.33	0.28	0.30	0.61	0.53	1.12
(2) Diluted	0.30	0.27	0.30	0.57	0.53	1.12



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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 12th November, 2024.
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 necessary to facilitate comparison.
4. The company operates in multiple geographical segments, bifurcation of which is as follows:

(Rs. In Lakhs)

Particulars	India	Outside India	Total
A Revenue			
Rendering of Services	8,123.89	1,624.29	9,748.19
Current Assets	9,043.33	-	9,043.33
Current Liabilities	4,768.96	-	4,768.96

5. The company has acquired 100% stake in M/s. ITCube Solutions Private Limited with effect from 22nd February, 2024 vide agreement dated 22nd February, 2024. As per the terms of aforesaid agreement, 76% shares are transferred in the company's name and liability towards remaining 24% stake is recognised at present value in the financial statements.
6. The Results for the quarter and period ended, September, 2024 are available on the National Stock Exchange of India Limited Website (URL: www.nseindia.com) and Company's Website (URL: www.1point1.com).
7. As on 30th September, 2024, total outstanding share warrants were 2,21,60,658 and ESOP grants vested were 34,05,866.

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: 12th November, 2024

ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869

Standalone Balance Sheet as at 30th September, 2024

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

Particulars	30th September, 2024	31st March, 2024
	Unaudited	Audited
ASSETS		
Non-current assets		
(i) Property, plant and equipment	2,828.30	2,958.15
(ii) Right to use	4,190.49	2,449.26
(iii) Intangible Assets	3,231.96	3,205.41
(iv) Capital Work in progress		
(v) Investment property		
(vi) Financial Assets		
-Investments	28,404.25	7,690.07
-Other Financial Assets	737.23	854.15
(vii) Other non-current assets		
(viii) Deferred Tax Assets		
Current assets		
(i) Inventories		
(ii) Financial Assets		
-Trade receivables	6,184.16	5,461.38
-Cash and cash equivalents	924.78	55.23
-Bank balances other than above	38.41	530.87
-Other Financial Assets	966.30	209.77
(iii) Other current assets	929.68	922.54
TOTAL ASSETS	48,435.56	24,336.83
EQUITY AND LIABILITIES		
EQUITY		
(i) Equity share capital	5,103.67	4,271.77
(ii) Other equity	32,782.24	10,569.43
LIABILITIES		
Non-current liabilities		
(i) Financial Liabilities		
-Borrowings	856.97	799.53
-Lease liability	3,198.95	1,940.26
-Other financial liabilities	1,360.41	1,332.96
(ii) Provisions	109.50	100.31
(iii) Other non-current liabilities	217.91	248.56
(iv) Deferred Tax Liabilities	36.95	18.32
Current liabilities		
(i) Financial liabilities		
-Borrowings	2,291.46	1,960.34
-Lease Liability	1,125.66	795.46
-Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	44.01	13.97
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	239.28	266.95
-Other current financial liabilities	881.12	895.27
(ii) Other current liabilities	100.74	1,066.29
(iii) Provisions	86.69	57.40
TOTAL EQUITY AND LIABILITIES	48,435.56	24,336.83



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ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869

Standalone Statement of Cashflow for half year ended 30th September, 2024

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

Particulars	For Half Year Ended 30th September, 2024		For Half Year Ended 30th September, 2023	
A. Cash flow from operating activities				
Net Profit before tax		1,727.71		1,443.16
<i>Adjustments for:</i>				
Depreciation	1,206.50		1,026.68	
Loss (Profit) on sale of Assets / Investments	(44.56)		(7.66)	
Interest Expenses(Net of Income)	89.35		156.24	
Dividend Income	(0.04)		(149.55)	
Employee benefit expenses	7.47		4.56	
Modification of Lease Liability			(19.21)	
		1,258.72		1,011.07
Operating profit / (loss) before working capital changes		2,986.43		2,454.23
<i>Changes in working capital:</i>				
<i>Adjustments for Decrease / (increase) in operating assets:</i>				
Trade Receivable	(722.78)		(1,351.27)	
Other financial Assets	(764.10)		(171.20)	
Other Current Assets	(88.80)		(274.39)	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	2.37		0.17	
Other financial liabilities	13.30		(110.09)	
Other current liabilities	(996.20)		(98.59)	
		(2,556.21)		(2,005.37)
Cash flow from extraordinary items		430.22		448.86
Cash generated from operations		430.22		448.86
Net income tax (paid) / refunds		(300.86)		-
Net cash flow from / (used in) operating activities (A)		129.36		448.86
B. Cash flow from investing activities				
Purchase of Fixed Assets (Tangible & Intangible)	(540.71)		(1,307.38)	
Sale of fixed assets			35.16	
Investments	(20,714.18)		(168.78)	
Gain on sale of Investment	44.56		29.35	
Dividend Income	0.04		149.55	
Interest received	90.00	(21,120.29)		(1,262.12)
Net cash flow from / (used in) investing activities (B)		(21,120.29)		(1,262.12)
C. Cash flow from financing activities				
Proceeds from issue of equity shares	21,749.16		1,215.31	
Proceeds from long-term borrowings	57.44		66.34	
Repayment of long-term borrowings				
Proceeds from short-term borrowings	331.12		52.44	
Repayment of short-term borrowings				
Repayment of Lease Liability	(711.15)		(526.10)	
Finance Cost	(58.54)		(185.58)	
		21,368.03		622.40
Net cash flow from / (used in) financing activities (C)		21,368.03		622.40
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		377.10		(190.86)
Cash and cash equivalents at the beginning of the year				
Cash in hand	2.10		1.05	
Bank Balance	583.99	586.09	243.90	244.95
Cash and cash equivalents at the end of the year		963.19		54.10
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents at the end of the year *		963.19		54.10
* Comprises:				
(a) Cash on hand		4.28		0.68
(b) Balances with banks				53.42
(i) Schedule banks current accounts		958.91		
		963.19		54.10



Independent Auditor's Review Report on the Quarter and Half Year ended Unaudited Consolidated Financial Results of One Point One Solutions Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To,
The Board of Directors of
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 subsidiaries (the Parent and its subsidiaries together referred to as the "Group") for the quarter and half year ended 30th September, 2024, (the "Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (the "Listing Regulations"), as amended.
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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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. 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. A review of interim financial information consists of making inquiries, primarily of the Parent's personnel 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 of Auditing specified under section 143(10) of the Companies Act, 2013 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 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities:

Parent : One Point One Solutions Limited

Subsidiaries : Silicon Softech India Limited
One Point One USA INC, USA
One Point One Singapore INC, Singapore
IT Cube Solutions Limited (Consolidated)
5. Based on our review conducted as stated in paragraph 3 above and based on the matters stated in paragraph 6 and 7 below, 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 Standard and other accounting principal 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.

6. The consolidated unaudited financial results do not include the interim financial information / results of one subsidiary for the quarter and half year ended 30th September, 2024 which has not been drawn up due to no business activity during this quarter and therefore it has not been reviewed by its auditor. According to the information and explanations given to us by the Parent's management, these interim financial information / results are not material to the Group.
7. We did not review the interim financial information / financial results of two subsidiaries included in the Statement, whose interim financial information / financial results reflect (before consolidation adjustments) total revenue of Rs. 1,803.23 Lakhs, profit of Rs. 124.23 Lakhs and total comprehensive income (profit) of Rs. 124.19 Lakhs for the quarter ended September 30, 2024; and total revenue of Rs. 3,131.72 Lakhs, profit of Rs. 282.04 Lakhs and total comprehensive income (profit) of Rs. 277.65 Lakhs for the half year ended September 30, 2024. These financial statements have been limited reviewed by other auditors and furnished to us by the management and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such information provided by the management.

Our conclusion on the Statement is not modified in respect of the paragraphs 6 and 7 above.

For SIGMAC & CO
Chartered Accountants
Firm Reg No. 116351W



Rahul Sarda
Partner

ICAI M No. 135501

Date: 12 November, 2024

Place: Mumbai

UDIN: 24135501BKA0ER8297



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, 2024

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	31st March, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Continuing Operations						
Income						
Revenue from Operations (Gross)	6,248.31	6,114.57	3,988.06	12,362.88	7,560.97	16,976.31
Other Income	152.86	99.10	113.26	251.96	413.95	539.66
Total Income	6,401.17	6,213.67	4,101.32	12,614.84	7,974.91	17,515.97
Expenses						
Employees costs/benefits expenses	3,515.69	3,528.93	2,038.83	7,044.62	4,219.06	9,017.14
Other expenses	1,028.88	901.20	579.12	1,930.08	1,141.27	2,822.86
Earnings before Interest, Tax, Depreciation and Amortization	1,856.60	1,783.54	1,483.37	3,640.14	2,614.58	5,675.97
Depreciation & Amortisation Expenses	604.00	662.05	505.95	1,266.04	1,028.21	2,155.09
Finance Costs	115.54	175.36	144.44	290.90	294.30	494.48
Profit (Loss) before Tax	1,137.06	946.13	832.98	2,083.19	1,292.07	3,026.40
Tax expense						
(1) Current tax	237.72	225.24	-	462.96	0.01	142.48
(2) Deferred tax	61.03	-39.53	240.22	21.50	416.68	745.77
Total Tax expense	298.75	185.71	240.22	484.46	416.69	888.25
Profit / (Loss) for the period	838.31	760.42	592.76	1,598.73	875.39	2,138.15
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	-32.37	(8.86)	(7.38)	(41.22)	(13.12)	(16.41)
(ii) Income tax relating to above	8.15	2.23	2.05	10.37	3.65	4.13
(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	0.40	0.88	(2.34)	1.28	(2.34)	1.35
(ii) Income tax relating to above	-0.10	(0.22)	0.65	(0.32)	0.65	(0.34)
Total other comprehensive income ('OCI')	(23.92)	(5.97)	(7.02)	(29.89)	(11.16)	(11.27)
Total comprehensive income for the year (comprising profit and OCI for the year)	814.39	754.45	585.74	1,568.84	864.23	2,126.88
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)*	5,103.67	4,366.87	3,908.77	5,103.67	3,908.77	4,271.77
Earnings per share: (in Rs.)						
(1) Basic	0.38	0.36	0.30	0.74	0.45	1.06
(2) Diluted	0.35	0.34	0.30	0.69	0.45	1.06



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Notes to Consolidated Financial Results:

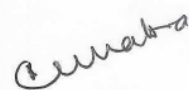
1. The above Unaudited Consolidated Financial Results of the group were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 12th November, 2024.
2. The Unaudited Consolidated Financial results relate to One Point One Solutions Limited and its subsidiaries Silicon Softech India Limited, One Point One Solutions USA INC, One Point One Singapore Pte. Ltd. and ITCube Solutions Pvt. Ltd. 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 necessary to facilitate comparison with the figures of the current period.
5. The group operates in multiple geographical segments, bifurcation of which is as follows:

(Rs. In Lakhs)

Particulars	India	Outside India	Total
A. Revenue			
Rendering of Services	8,222.34	4,140.54	12,362.88
Current Assets	13,006.63	962.87	13,969.50
Current Liabilities	5,997.78		5,997.78

6. The group has acquired 100% stake in M/s. ITCube Solutions Private Limited with effect from 22nd February, 2024 vide agreement dated 22nd February, 2024. As per the terms of aforesaid agreement, 76% shares are transferred in the name of One Point One Solutions Limited and liability towards remaining 24% stake is recognised at present value in the financial statements.
7. The Results for the quarter and period ended, September, 2024 are available on the National Stock Exchange of India Limited Website (URL: www.nseindia.com) and Company's Website (URL: www.1point1.com).
8. As on 30th September, 2024, total outstanding share warrants were 2,21,60,658 and ESOP grants vested were 34,05,866.

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: 12th November, 2024

ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869

Consolidated Balance Sheet as at 30th September, 2024

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

Particulars	30th September, 2024	31st March, 2024
	Unaudited	Audited
ASSETS		
Non-current assets		
(i) Property, plant and equipment	2,985.05	3,118.50
(ii) Right to use	4,454.15	2,754.80
(iii) Goodwill on Consolidation	3,524.40	3,524.40
(iv) Intangible Assets	3,255.63	3,233.66
(v) Capital Work in progress		
(vi) Investment property		
(vii) Financial Assets		
-Investments	20,543.81	0.50
-Other Financial Assets	773.64	888.95
(viii) Other non-current assets	169.36	
(ix) Deferred Tax Assets	42.12	53.56
Current assets		
(i) Inventories		
(ii) Financial Assets		
-Trade receivables	7,483.21	6,917.30
-Cash and cash equivalents	1,315.35	844.54
-Bank balances other than above	399.52	965.82
-Other Financial Assets	966.30	209.77
(iii) Other current assets	3,805.12	2,786.86
TOTAL ASSETS	49,717.66	25,298.66
EQUITY AND LIABILITIES		
EQUITY		
(i) Equity share capital	5,103.67	4,271.76
(ii) Other equity	32,179.73	9,693.63
LIABILITIES		
Non-current liabilities		
(i) Financial Liabilities		
-Borrowings	856.97	799.54
-Lease liability	3,406.96	2,183.94
-Other financial liabilities	1,705.41	1,677.95
(ii) Provisions	249.23	228.64
(iii) Other non-current liabilities	217.91	248.56
Current liabilities		
(i) Financial liabilities		
-Borrowings	2,592.75	1,961.15
-Lease Liability	1,195.27	861.69
-Trade payables		
(a) total outstanding dues of micro enterprises and small	89.48	92.92
(b) total outstanding dues of creditors other than micro enterprises	284.67	308.25
and small enterprises		
-Other current financial liabilities	881.12	988.31
(ii) Other current liabilities	662.84	1,814.89
(iii) Provisions	291.65	167.43
TOTAL EQUITY AND LIABILITIES	49,717.66	25,298.66



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ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869

Consolidated Statement of Cashflow for half year ended 30th September, 2024

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

Particulars	Half Year Ended 30th September, 2024		Half Year Ended 30th September, 2023	
A. Cash flow from operating activities				
Net Profit before tax		2,083.19		1,292.07
<i>Adjustments for:</i>				
Depreciation	1,266.04		1,028.21	
Loss (Profit) on sale of Assets / Investments	(47.41)		(7.66)	
Interest (Income net of expense)	102.57		156.24	
Dividend Income	(0.04)		-	
Foreign Currency Translation Difference	1.28		(2.34)	
Employee benefit expenses	6.69		4.56	
Modification In Lease Liability		1,329.13	(19.21)	1,159.80
Operating profit / (loss) before working capital changes		3,412.32		2,451.87
<i>Changes in working capital:</i>				
<i>Adjustments for Decrease / (increase) in operating assets:</i>				
Trade Receivable	(565.91)		(1,351.28)	
Other Current & Non Current Financial Assets	(765.71)		(172.86)	
Other Current & Non Current Assets	(1,187.63)		(348.92)	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade Payables	(27.02)		(0.26)	
Other Current & Non Current Financial Liabilities	(79.74)		39.35	
Current Provision Others	96.90			
Other Current & Non Current Liabilities	(1,264.53)	(3,793.64)	(98.14)	(1,932.11)
Cash flow from extraordinary items		(381.32)		519.76
Cash generated from operations		(381.32)		519.76
Net income tax (paid) / refunds		(381.13)		(0.01)
Net cash flow from / (used in) operating activities (A)		(762.45)		519.75
B. Cash flow from investing activities				
Purchase of Fixed Assets (Tangible & Intangible)	(551.10)		(1,307.38)	
Proceeds from sale of fixed assets			35.16	
Sale of fixed assets	3.77			
Investments	(20,543.31)			
Gain on Investment	44.56			
Interest Received	91.61		29.35	
Dividend Income	0.04	(20,954.43)	-	(1,242.88)
Net cash flow from / (used in) investing activities (B)		(20,954.43)		(1,242.88)
C. Cash flow from financing activities				
Proceeds from issue of equity shares	21,749.16		1,215.31	
Proceeds from long-term borrowings	57.44		66.34	
Repayment of long-term borrowings			-	
Proceeds from short-term borrowings	631.60		52.44	
Repayment of short-term borrowings			-	
Repayment of Lease Liability	(758.27)		(526.10)	
Dividend Paid			(0.45)	
Finance Cost	(58.54)	21,621.39	(185.58)	621.95
Net cash flow from / (used in) financing activities (C)		21,621.39		621.95
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(95.49)		(101.18)
Cash and cash equivalents at the beginning of the year				
Cash in hand	2.30		1.25	
Bank Balance	1,808.06	1,810.36	244.89	246.14
Cash and cash equivalents at the end of the year		1,714.87		144.96
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents at the end of the year *		1,714.87		144.96
* Comprises:				
(a) Cash on hand		5.22		0.87
(b) Balances with banks		1,709.65		144.10
		1,714.87		144.96



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