

To,
The Manager
Listing Department,
National Stock Exchange of India Ltd
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai 400 051

Date: 17th June 2022

SECURITY CODE: ONEPOINT

Sub: Clarification in respect of quick results submitted to Exchange dated 28th May 2022

Ref: your email dated 15th June 2022

Dear Sir/ Madam,

With reference to the clarification sought by the Exchange in respect of quick results submitted to exchange on 28th May 2022 for the quarter and year ended 31st March 2022, we would like to clarify that the Company is predominantly engaged in providing of Business Process Management Services and it is operating within India hence there is no reportable geographic segment. We further like to confirm that the segment reporting is also not required as per IND AS 108.

We are enclosing herewith the Machine Readable Form / legible copy of Financial Statements for the quarter and year ended 31st March 2022 for your records.

Request you to take the same on your record.

Thanking you
Yours faithfully
For One Point one solutions Limited



Pritesh Sonawane
Company Secretary and Compliance officer
Date: 17th June 2022



ONE POINT ONE SOLUTIONS LTD

(Formerly One Point One Solutions Pvt. Ltd.)

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

T. 022 6687 3800 F. 022 6687 3889 CIN. L74900MH2008PLC182869 www.1point1.in

Registered Office : T-762, 6th Floor, Tower No.7, International Infotech Park, Above Vashi Railway Station, Vashi, Navi Mumbai 400 703.

Mumbai . Gurgaon . Indore . Bangalore . Chennai

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 Report on Quarterly And Year To Date Audited 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

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **ONE POINT ONE SOLUTIONS LIMITED** ("the Holding Company"), and its subsidiary for the three months and year ended March 31, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement and based on the consideration of the subsidiary, the aforesaid consolidated annual financial results:

include the annual financial results of Silicon Softech India Limited

- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- gives a true and fair view in conformity 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 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the three months and year ended March 31, 2022.

Basis for Opinion

We conducted our audit of these Consolidated Financial Results in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India



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("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Interim Condensed Consolidated Financial Statements for the three months and year ended March 31, 2022. The Company's Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in the Ind AS 34 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 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 the 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 Consolidated 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 financial reporting process of the Company.

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 scepticism throughout the audit. We also:



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- 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 controls
- Obtain an understanding of internal financial controls 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 effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- 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 Management's 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 Statement 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 Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Consolidated Financial Results of the Company to express an opinion on the Consolidated Financial Results.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

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 controls 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.



Other Matter

The Statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to the third quarter of the current financial year which were subjected to a limited review by us, as required under the Listing Regulations.

For Vinod Kumar Jain & Co.

Chartered Accountants

Firm Registration No.111513W

VK Jain

Vinod Kumar Jain

Proprietor M. No. : 36373



UDIN: 22036373AJUCLT2464

Place: Mumbai

Date:28.05.2022

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 Audited Financial Results For Quarter and Year Ended 31st March, 2022

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Year Ended	
	31st March, 2022	31st December, 2021	31st March, 2021	31st March, 2022	31st March, 2021
	Audited	Unaudited	Audited	Audited	Audited
Continuing Operations					
Income					
Revenue from Operations (Gross)	3,465.10	3,261.61	3,190.28	13,168.74	10,160.07
Other Income	199.73	399.96	143.27	701.08	725.80
Total Income	3,664.83	3,661.58	3,333.55	13,869.82	10,885.86
Expenses					
Employees costs/benefits expenses	2,091.13	2,090.69	2,250.79	8,132.21	7,223.28
Other expenses	569.56	549.06	709.44	2,216.78	2,141.52
Earnings before Interest, Tax, Depreciation and Amortization	1,004.14	1,021.82	373.32	3,520.83	1,521.06
Depreciation & Amortisation Expenses	536.90	516.13	656.29	2,219.78	2,676.57
Finance Costs	188.65	96.64	185.14	763.11	927.15
Profit (Loss) before Tax	278.59	409.05	(468.10)	537.94	(2,082.65)
Tax expense					
(1) Current tax	-	1.57	0.08	1.57	0.08
(2) Deferred tax	134.28	78.06	(416.29)	194.98	(689.23)
Total Tax expense	134.28	79.63	(416.21)	196.55	(689.15)
Profit / (Loss) for the period	144.32	329.42	(51.89)	341.38	(1,393.50)
Other comprehensive income					
(A) Items that will not be reclassified to profit or loss in subsequent periods:					
(a)(i) Re-measurement gains/ (losses) on defined benefit plans	(7.41)	(5.39)	(0.65)	(24.73)	(4.70)
(ii) Income tax relating to above	2.06	1.82	0.18	6.88	1.31
(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')	(5.35)	(3.57)	(0.47)	(17.85)	(3.39)
Total comprehensive income for the year (comprising profit and OCI for the year)	138.97	325.85	(52.36)	323.54	(1,396.89)
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)*	3,761.19	2,507.48	2,507.48	3,761.19	2,507.48
Earnings per share: (in Rs.)					
(1) Basic	0.08	0.18	(0.03)	0.18	(0.74)
(2) Diluted	0.08	0.18	(0.03)	0.18	(0.74)

*During the last quarter of the year, face value of equity share was split from Rs. 10 per share to Rs. 2 per share.

Agc



ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869

Consolidated Balance Sheet as at March 31, 2022

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

Particulars	Year Ended	
	March 31,2022	March 31,2021
ASSETS		
Non-current assets		
(i) Property, plant and equipment	2,098.40	2,505.09
(ii) Right to use	3,521.63	7,497.57
(iii) Goodwill on Consolidation	14.33	14.33
(iv) Intangible Assets	593.71	773.54
(v) Capital Work in progress	-	-
(vi) Investment property		
(vii) Financial Assets		
-Investments	0.25	0.25
-Other Financial Assets	557.08	458.38
(vii) Deferred Tax Assets	1,082.19	1,270.29
Current assets		
(i) Inventories		
(ii) Financial Assets		
-Trade receivables	2,534.44	2,678.00
-Cash and cash equivalents	45.04	52.40
-Bank balances other than above	144.54	131.00
-Other Financial Assets	57.76	7.16
(iii) Other current assets	1,295.94	1,391.08
TOTAL ASSETS	11,945.33	16,779.09
EQUITY AND LIABILITIES		
EQUITY		
(i) Equity share capital	3,761.19	2,507.48
(ii) Other equity	902.60	1,832.78
LIABILITIES		
Non-current liabilities		
(i) Financial Liabilities		
-Borrowings	177.49	316.41
-Other financial liabilities	65.85	59.95
-Lease liability	3,847.50	8,007.14
(ii) Provisions	66.74	47.44
(iii) Other non-current liabilities	14.33	20.47
Current liabilities		
(i) Financial liabilities		
-Borrowings	1,297.12	1,647.95
-Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	84.95	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	283.51	643.05
-Other current financial liabilities	725.73	771.62
(ii) Other current liabilities	688.52	902.50
(iii) Provisions	29.81	22.30
TOTAL EQUITY AND LIABILITIES	11,945.33	16,779.09



ONE POINT ONE SOLUTIONS LIMITED
CIN No:L74900MH2008PLC182869
Consolidated Statement of Cashflow for the year ended March 31, 2022

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

Particulars	Year Ended 31st March, 2022		Year Ended 31st March, 2021	
A. Cash flow from operating activities				
Net Profit before tax		537.94		(2,082.65)
Adjustments for:				
Depreciation	2,219.78		2,676.57	
Loss (Profit) on sale of Assets / Investments	(4.32)			
Tax Expenses	-			
Interest (Income net of expense)	715.59		161.13	
Employee benefit expenses	(24.73)		(4.70)	
Interest income on Lease Liability	(387.24)	2,519.09	-	2,833.01
Operating profit / (loss) before working capital changes		3,057.02		750.36
Changes in working capital:				
<i>Adjustments for Decrease / (increase) in operating assets:</i>				
Trade Receivable	143.56		31.95	
Other financial Assets	(50.61)		-	
Other Current Assets	95.14		(657.09)	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables & Provisions	(267.08)		7.89	
Other financial liabilities	5.90		(919.58)	
Other current liabilities	(259.88)		538.44	
Other non current liabilities	19.29	(313.68)	3.38	(995.01)
		2,743.34		(244.65)
Cash flow from extraordinary items		-		-
Cash generated from operations		2,743.34		(244.65)
Net income tax (paid) / refunds		1.57		0.08
Net cash flow from / (used in) operating activities (A)		2,741.76		(244.73)
B. Cash flow from investing activities				
Purchase of Fixed Assets (Tangible & Intangible)	(371.63)		(314.42)	
CWIP and Capital Advances	-		-	
Proceeds from sale of fixed assets	9.53		-	
Purchase of Non current investments	-		(0.25)	
Proceeds of Long Term Loans and Advances	(67.53)		(44.07)	
Interest Received	47.53		-	
Loss (Profit) on sale of Assets / Investments	-		-	
Dividend	-	(382.10)	-	(358.74)
Net cash flow from / (used in) investing activities (B)		(382.10)		(358.74)
C. Cash flow from financing activities				
Proceeds from issue of equity shares	-		-	
Premium on Equity shares	-		-	
Proceeds from long-term borrowings			298.00	
Repayment of long-term borrowings	(138.91)		(13.08)	
Proceeds from short-term borrowings			334.68	
Repayment from long-term Provisions	(350.84)		-	
Repayment of short-term borrowings	-		-	
Issue of Bonus Shares	-		-	
Repayment of Lease Liability	(1,692.78)		-	
Interest paid	(170.95)	(2,353.48)	(161.13)	458.46
Cash flow from extraordinary items		-		-
Net cash flow from / (used in) financing activities (C)		(2,353.48)		458.46
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		6.18		(145.01)
Cash and cash equivalents at the beginning of the year				
Cash in hand	2.50		8.02	
Bank Balance	180.90	183.40	320.38	328.41
Cash and cash equivalents at the end of the year		189.58		183.40
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents at the end of the year *		189.58		183.40
* Comprises:				
(a) Cash on hand		9.02		2.50
(b) Balances with banks		-		-
(i) Schedule banks current accounts		180.56		180.90
		189.58		183.40

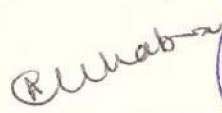


Notes to Consolidated Financial Results:

1. The Audited Consolidated Financial results of the Company for the quarter and year ended March 31, 2022 have been prepared in accordance with the Indian Accounting Standards ("Ind As") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (India Accounting Standards) Rules, 2015, as ammended.
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 Audited Consolidated Financial results of the Company for the quarter & year ended March 31, 2022 have been reviewed by the Audit Committee on 28th May, 2022 and thereafter approved by the Board of Directors at their meeting held on 28th May, 2022.
4. We have recognized income to the extent of Lease Rent waiver amounting to Rs. 101.87 lakhs. (As per Notification G.S.R 463 (E) dated 24th July, 2020).
5. The Board of Directors of the Company at its meeting held on 1st November, 2021 had approved a merger scheme of its wholly owned subsidiary Silicon Softech India Limited with its holding company One Point One Solutions Ltd. The merger scheme application seeking approval has been subsequently filed and accepted with National Company Law Tribunal (NCLT) on 31st March 2022. The application is pending for approval.
6. The figures for the quarter ended 31 March 2022 and 31 March 2021 as reported in these financial results are the balancing figures between the audited figures in respect of the full financial year and unaudited published year to date figures upto the end of the third quarter of the relevant financial years.
7. 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**

**Place: Navi Mumbai
Date: 28th May, 2022**


Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)



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 Report On Quarterly And Year To Date Audited 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

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **ONE POINT ONE SOLUTIONS LIMITED** ("the Company"), for the three months and year ended March 31, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- gives a true and fair view in conformity 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 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information for the three months and year ended March 31, 2022.

Basis for Opinion

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



Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Interim Condensed Standalone Financial Statements for the three months and year ended March 31, 2022. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in the Ind AS 34 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 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 the 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 Standalone 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 financial reporting process of the Company.

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 scepticism 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



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fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls

- Obtain an understanding of internal financial controls 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 effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- 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 Management's 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 Statement 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 Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

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 controls 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.

Other Matter

The Statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2022 and



the published unaudited year-to-date figures upto the third quarter of the current financial year which were subjected to a limited review by us, as required under the Listing Regulations.

For Vinod Kumar Jain & Co.
Chartered Accountants
Firm Registration No.111513W

Vk Jain

Vinod Kumar Jain
Proprietor (M. No. : 36373)



UDIN: 22036373AJVDCI8079

Place : Mumbai

Date : 28.05.2022

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, 2022

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Year Ended	
	31st March, 2022	31st December, 2021	31st March, 2021	31st March, 2022	31st March, 2021
	Audited	Unaudited	Audited	Audited	Audited
Continuing Operations					
Income					
Revenue from Operations (Gross)	3,465.11	3,261.61	3,190.28	13,168.74	10,160.07
Other Income	197.89	399.00	143.01	696.34	725.26
Total Income	3,662.99	3,660.62	3,333.29	13,865.07	10,885.33
Expenses					
Employees costs/benefits expenses	2,091.13	2,090.69	2,248.71	8,132.21	7,198.24
Other expenses	568.30	548.00	707.90	2,212.19	2,132.45
Earnings before Interest, Tax, Depreciation and Amortization	1,003.56	1,021.93	376.69	3,520.67	1,554.64
Depreciation & Amortisation Expenses	531.71	508.99	655.18	2,193.27	2,646.92
Finance Costs	188.65	96.66	185.02	762.97	926.76
Profit (Loss) before Tax	283.19	416.28	(463.51)	564.43	(2,019.04)
Tax expense					
(1) Current tax	-	1.57	-	1.57	-
(2) Deferred tax	130.82	79.88	(398.41)	197.03	(673.22)
Total Tax expense	130.82	81.45	(398.41)	198.60	(673.22)
Profit / (Loss) for the period	152.37	334.83	(65.10)	365.83	(1,345.82)
Other comprehensive income					
(A) Items that will not be reclassified to profit or loss in subsequent periods:					
(a)(i) Re-measurement gains/ (losses) on defined benefit plans	(7.41)	(5.39)	(0.65)	(24.73)	(4.70)
(ii) Income tax relating to above	2.06	1.82	0.18	6.88	1.31
(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')	(5.35)	(3.57)	(0.47)	(17.85)	(3.39)
Total comprehensive income for the year (comprising profit and OCI for the year)	147.02	331.26	(65.57)	347.98	(1,349.21)
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)*	3,761.19	2,507.48	2,507.48	3,761.19	2,507.48
Earnings per share: (in Rs.)					
(1) Basic	0.08	0.18	(0.03)	0.19	(0.72)
(2) Diluted	0.08	0.18	(0.03)	0.19	(0.72)

*During the last quarter of the year, face value of equity share was split from Rs. 10 per share to Rs. 2 per share.

AQC



ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869

Standalone Balance Sheet as at March 31, 2022

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

Particulars	Year Ended	
	March 31,2022	March 31,2021
ASSETS		
Non-current assets		
(i) Property, plant and equipment	2,006.33	2,409.99
(ii) Right to use	3,521.63	7,497.57
(iii) Intangible Assets	589.72	746.08
(iv) Capital Work in progress	-	-
(v) Investment property		
(vi) Financial Assets		
-Investments	50.00	50.00
-Other Financial Assets	556.97	458.27
(vii) Deferred Tax Assets	1,066.91	1,257.06
Current assets		
(i) Inventories		
(ii) Financial Assets		
-Trade receivables	2,534.44	2,678.00
-Cash and cash equivalents	43.19	50.81
-Bank balances other than above	144.54	131.00
-Other Financial Assets	57.76	7.16
(iii) Other current assets	1,275.14	1,369.82
TOTAL ASSETS	11,846.66	16,655.75
EQUITY AND LIABILITIES		
EQUITY		
(i) Equity share capital	3,761.19	2,507.48
(ii) Other equity	626.95	1,532.69
LIABILITIES		
Non-current liabilities		
(i) Financial Liabilities		
-Borrowings	177.49	316.41
-Other financial liabilities	65.85	59.95
-Lease liability	3,847.50	8,007.14
(ii) Provisions	66.74	47.44
(iii) Other non-current liabilities	14.33	20.47
Current liabilities		
(i) Financial liabilities		
-Borrowings	1,297.12	1,647.95
-Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	84.95	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	283.59	643.05
-Other current financial liabilities	903.14	949.03
(ii) Other current liabilities	688.02	901.85
(iii) Provisions	29.81	22.30
TOTAL EQUITY AND LIABILITIES	11,846.66	16,655.75



ONE POINT ONE SOLUTIONS LIMITED
CIN No:L74900MH2008PLC182869
Standalone Statement of Cashflow for the year ended March 31, 2022

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

Particulars	Year Ended 31st March, 2022		Year Ended 31st March, 2021	
A. Cash flow from operating activities				
Net Profit before tax		564.43		(2,019.04)
Adjustments for:				
Depreciation	2,193.27		2,646.92	
Loss (Profit) on sale of Assets / Investments	(4.32)		-	
Tax Expenses	-		-	
Interest Expenses on Financial Instrument (Net of Income)	715.59		161.13	
Employee benefit expenses	(24.73)		(4.70)	
Income on Modification of Lease	(387.24)	2,492.57	-	2,803.35
Operating profit / (loss) before working capital changes		3,057.01		784.32
Changes in working capital:				
Adjustments for Decrease / (increase) in operating assets:				
Trade Receivable	143.56		31.95	
Other financial Assets	(50.61)		-	
Other Current Assets	94.68		(653.06)	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables & Provisions	(247.72)		7.88	
Other financial liabilities	5.90		(919.58)	
Other current liabilities	(259.73)		508.75	
Other non current liabilities	-	(313.92)	3.38	(1,020.67)
		2,743.08		(236.36)
Cash flow from extraordinary items		-		-
Cash generated from operations		2,743.08		(236.36)
Net income tax (paid) / refunds		1.57		-
Net cash flow from / (used in) operating activities (A)		2,741.51		(236.36)
B. Cash flow from investing activities				
Purchase of Fixed Assets (Tangible & Intangible)	(371.63)		(314.42)	
CWIP and Capital Advances	-		-	
Proceeds from sale of fixed assets	9.53		-	
Purchase of Non current investments	-		-	
Proceeds of Long Term Loans and Advances	(67.53)		(44.07)	
Interest Received	47.53		-	
Loss (Profit) on sale of Assets / Investments	-		-	
Dividend	-	(382.10)	-	(358.49)
Net cash flow from / (used in) investing activities (B)		(382.10)		(358.49)
C. Cash flow from financing activities				
Proceeds from issue of equity shares	-		-	
Premium on Equity shares	-		-	
Proceeds from long-term borrowings			298.00	
Repayment of long-term borrowings	(138.91)		(13.08)	
Proceeds from short-term borrowings			334.69	
Repayment from long-term Provisions			-	
Repayment of short-term borrowings	(350.84)		-	
Issue of Bonus Shares	-		-	
Repayment of Lease Liability	(1,692.78)		-	
Interest paid	(170.95)	(2,353.48)	(161.13)	458.47
Cash flow from extraordinary items		-		-
Net cash flow from / (used in) financing activities (C)		(2,353.48)		458.47
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		5.93		(136.38)
Cash and cash equivalents at the beginning of the year				
Cash in hand	2.31		7.07	
Bank Balance	179.50	181.81	311.11	318.18
Cash and cash equivalents at the end of the year		187.73		181.81
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents at the end of the year *		187.73		181.81
* Comprises:				
(a) Cash on hand		8.83		2.31
(b) Balances with banks		-		-
(i) Schedule banks current accounts		178.90		179.50
		187.73		181.81

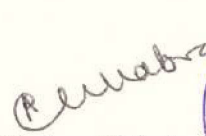


Notes to Standalone Financial Results:

1. The Audited Standalone Financial results of the Company for the quarter and year ended March 31, 2022 have been prepared in accordance with the Indian Accounting Standards ("Ind As") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (India Accounting Standards) Rules, 2015, as ammended.
2. The above Audited Standalone Financial results of the Company for the quarter & year ended March 31, 2022 have been reviewed by the Audit Committee on 28th May, 2022 and thereafter approved by the Board of Directors at their meeting held on 28th May, 2022.
3. We have recognized income to the extent of Lease Rent waiver amounting to Rs. 101.87 lakhs. (As per Notification G.S.R 463 (E) dated 24th July, 2020).
4. The Board of Directors of the Company at its meeting held on 1st November, 2021 had approved a merger scheme of its wholly owned subsidiary Silicon Softech India Limited with its holding company One Point One Solutions Ltd. The merger scheme application seeking approval has been subsequently filed and accepted with National Company Law Tribunal (NCLT) on 31st March 2022. The application is pending for approval.
5. The figures for the quarter ended 31 March 2022 and 31 March 2021 as reported in these financial results are the balancing figures between the audited figures in respect of the full financial year and unaudited published year to date figures upto the end of the third quarter of the relevant financial years.
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**

**Place: Navi Mumbai
Date: 28th May, 2022**


Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)

