

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

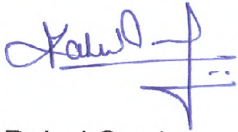
To,
The Board of Directors of
One Point One Solutions Limited

1. We have reviewed the accompanying Statement of unaudited Standalone financial results of **One Point One Solutions Limited** (the Company) for the quarter and nine months ended 31st December, 2023, (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements Regulation 2015 (the "Regulation"), 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. 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 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 persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards 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.



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 Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements Regulation 2015, as amended, 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 Sarda
Partner
ICAI M No. 135501
Date: 9th February, 2024



Place: Mumbai

UDIN: 29135501BKANRY6292

ONE POINT ONE SOLUTIONS LIMITED

(Formerly One Point One Solutions Pvt. Ltd.)

CIN - L74900MH2008PLC182869

Registered Office: T-762, 6th Floor, Tower No.7, International Infotech Park, Vashi Navi Mumbai 400703

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

Statement of Standalone Unaudited Financial Results For Quarter and Nine Months Ended 31st December, 2023

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st December, 2023	30th September, 2023	31st December, 2022	31st December, 2023	31st December, 2022	31st March, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Continuing Operations						
Income						
Revenue from Operations (Gross)	4,179.78	3,988.06	3,502.83	11,740.75	10,457.53	14,025.47
Other Income	31.45	113.26	50.56	594.93	91.10	394.38
Total Income	4,211.23	4,101.32	3,553.38	12,335.69	10,548.63	14,419.86
Expenses						
Employees costs/benefits expenses	2,120.73	2,038.83	2,253.66	6,339.80	6,474.59	8,616.83
Other expenses	575.06	579.13	482.16	1,716.31	1,528.48	2,090.73
Earnings before Interest, Tax, Depreciation and Amortization	1,515.44	1,483.36	817.56	4,279.58	2,545.55	3,712.30
Depreciation & Amortisation Expenses	557.14	505.18	404.61	1,583.82	1,359.61	1,908.43
Finance Costs	112.66	144.43	114.96	406.96	376.61	517.73
Profit (Loss) before Tax	845.64	833.75	297.99	2,288.80	809.34	1,286.14
Tax expense						
(1) Current tax	36.24		-	36.24	-	43.37
(2) Deferred tax	203.52	238.60	83.31	621.22	228.48	366.46
Total Tax expense	239.75	238.60	83.31	657.46	228.48	409.83
Profit / (Loss) for the period	605.89	595.15	214.68	1,631.34	580.86	876.31
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	(0.93)	(7.38)	(5.02)	(14.04)	(24.41)	(31.65)
(ii) Income tax relating to above	0.26	2.05	1.40	3.91	6.79	8.81
(b)(i) Net fair value gain/(loss) on investments in equity through OCI						
(B) Items that will be reclassified to profit or loss in subsequent periods:						
(a)(i) Exchange differences on translation of foreign operations						
Total other comprehensive income ("OCI")	(0.67)	(5.32)	(3.63)	(10.14)	(17.62)	(22.85)
Total comprehensive income for the year (comprising profit and OCI for the year)	605.22	589.83	211.05	1,621.21	563.24	853.46
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)*	4,227.77	3,908.77	3,761.19	4,227.77	3,761.19	3,761.19
Earnings per share: (in Rs.)						
(1) Basic	0.30	0.30	0.11	0.83	0.31	0.47
(2) Diluted	0.30	0.30	0.11	0.83	0.31	0.47



Notes to Standalone Financial Results:

1. The above Unaudited Standalone Financial Results of the company were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 9th February, 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 considered necessary.
4. The Results for quarter and period ended December 31, 2023 are available on the National Stock Exchange of India Limited Website (URL: www.nseindia.com) and Company's Website (URL: www.1point1.in)

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



Akshay Chhabra
Chairman &

(DIN: 00958197)



Place: Navi Mumbai
Date: 9th February, 2024
Managing Director



Independent Auditor's Review Report on Quarterly 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 nine months ended 31st December, 2023, (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 "Regulation"), 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 ("Ind AS 34"), "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 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 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:

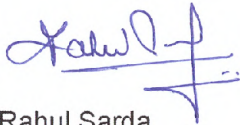
Parent Company:	One Point One Solutions Limited
Subsidiary Companies:	Silicon Softech India Limited One Point One USA INC, USA One Point One SINGAPORE PTE. LTD, SINGAPORE



5. Based on our review conducted as stated in paragraph 3 above and based on the matters stated in paragraph 6 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 Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results include the interim financial information / results of two subsidiaries which have not been reviewed by their auditors, whose interim financial information / results reflect (before consolidation adjustments) total net loss after tax (before consolidation adjustments) of Rs. 7.18 Lakhs and Rs. 7.18 Lakhs for the quarter and nine months ended 31st December, 2023. 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.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information / results certified by the Parent's management.

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



Rahul Sarda
Partner

ICAI M No. 135501

Date: 9th February, 2024

Place: Mumbai

UDIN: 24135501BKANRW8939



ONE POINT ONE SOLUTIONS LIMITED

(Formerly One Point One Solutions Pvt. Ltd.)

CIN - L74900MH2008PLC182869

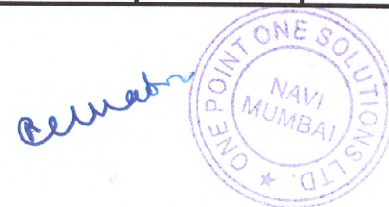
Registered Office: T-762, 6th Floor, Tower No.7, International Infotech Park, Vashi Navi Mumbai 400703

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

Statement of Consolidated Unaudited Financial Results For Quarter and Nine Months Ended 31st December, 2023

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st December, 2023	30th September, 2023	31st December, 2022	31st December, 2023	31st December, 2022	31st March, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Continuing Operations						
Income						
Revenue from Operations (Gross)	4,179.78	3,988.06	3,502.83	11,740.75	10,457.53	14,025.47
Other Income	31.44	113.26	51.58	445.39	94.27	398.51
Total Income	4,211.23	4,101.32	3,554.40	12,186.14	10,551.80	14,423.98
Expenses						
Employees costs/benefits expenses	2,124.28	2,038.83	2,253.66	6,343.34	6,474.59	8,616.82
Other expenses	578.51	579.12	483.18	1,719.78	1,531.65	2,095.64
Earnings before Interest, Tax, Depreciation and Amortization	1,508.43	1,483.37	817.56	4,123.01	2,545.55	3,711.52
Depreciation & Amortisation Expenses	557.90	505.95	406.07	1,586.11	1,361.91	1,911.48
Finance Costs	112.85	144.44	114.97	407.16	376.71	517.88
Profit (Loss) before Tax	837.67	832.98	296.52	2,129.74	806.94	1,282.16
Tax expense						
(1) Current tax	36.24	-	-	36.25	-	43.37
(2) Deferred tax	204.47	240.22	82.94	621.15	223.26	359.83
Total Tax expense	240.71	240.22	82.94	657.39	223.26	403.20
Profit / (Loss) for the period	596.96	592.76	213.57	1,472.35	583.68	878.96
Other comprehensive income						
(A) Items that will not to be reclassified to profit or loss in subsequent periods:						
(a)(i) Re-measurement gains/ (losses) on defined benefit plans	(0.93)	(7.38)	(5.02)	(14.04)	(24.41)	(31.65)
(ii) Income tax relating to above	0.26	2.05	1.40	3.91	6.79	8.81
(b)(i) Net fair value gain/(loss) on investments in equity through OCI						
(B) Items that will be reclassified to profit or loss in subsequent periods:						
(a)(i) Exchange differences on translation of foreign operations		(2.34)		(2.34)		
(ii) Income tax relating to above		0.65		0.65		
Total other comprehensive income ('OCI')	(0.67)	(7.02)	(3.63)	(11.83)	(17.62)	(22.84)
Total comprehensive income for the year (comprising profit and OCI for the year)	596.30	585.74	209.95	1,460.52	566.06	856.12
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)*	4,227.77	3,908.77	3,761.19	4,227.77	3,761.19	3,761.19
Earnings per share: (in Rs.)						
(1) Basic	0.30	0.30	0.11	0.75	0.31	0.47
(2) Diluted	0.30	0.30	0.11	0.75	0.31	0.47



Notes to Consolidated Financial Results:

1. The above Unaudited Consolidated Financial Results of the company were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 9th February, 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 and One Point One Singapore Pte. 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 considered necessary.
5. The Results for quarter and period ended December 31, 2023 are available on the National Stock Exchange of India Limited Website (URL: www.nseindia.com) and Company's Website (URL: www.1point1.in)

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

Akshay Chhabra

Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)



Place: Navi Mumbai
Date: 9th February, 2024

