

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 Sarda
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

Place: Navi Mumbai
Date: 12th November, 2024


Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)



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 |
| <u>Adjustments for:</u> | | | | |
| 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 |
| <u>Changes in working capital:</u> | | | | |
| <u>Adjustments for Decrease / (increase) in operating assets:</u> | | | | |
| Trade Receivable | (722.78) | | (1,351.27) | |
| Other financial Assets | (764.10) | | (171.20) | |
| Other Current Assets | (88.80) | | (274.39) | |
| <u>Adjustments for increase / (decrease) in operating liabilities:</u> | | | | |
| 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:

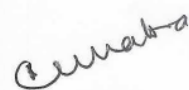
1. The above Unaudited Consolidated Financial Results of the group were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 12th November, 2024.
2. The Unaudited Consolidated Financial results relate to One Point One Solutions Limited and its subsidiaries 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 and small enterprises | 284.67 | 308.25 |
| -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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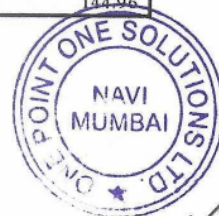
ONE POINT ONE SOLUTIONS LIMITED

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 |
| <u>Adjustments for:</u> | | | | |
| 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 |
| <u>Changes in working capital:</u> | | | | |
| <u>Adjustments for Decrease / (increase) in operating assets:</u> | | | | |
| 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) | |
| <u>Adjustments for increase / (decrease) in operating liabilities:</u> | | | | |
| 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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