To,

Date: 2nd September 2026

National Stock Exchange of India Ltd.,
Exchange Plaza, Plot No. C-1, G Block,
Bandra Kurla Complex, Bandra – East,
Mumbai – 400 051.
Security Code: ONEPOINT

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001
Scrip Code: 544748

Subject: One Point One Solutions Limited – Notice of the 18th Annual General Meeting ("AGM"/"Meeting") and Integrated Annual Report for FY 2025-26, to be held on Friday, September 25, 2026, at 11:00 a.m. IST through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM")

Respected Sir/Madam,

Pursuant to Regulation 30 and 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please take note that the **18th Annual General Meeting** of the Members of One Point One Solutions Limited ("The Company") will be held on **Friday, 25th September 2026** at 11:00 a.m., through Video Conference ("VC") / Other Audio Visual Means ("OAVM") to transact the businesses as set forth in the Notice of 18th Annual General Meeting. The copy of the Notice of Annual General Meeting along with Annual Report of the Company for the financial year 2025-26 are enclosed herewith for the reference of members. Members are requested to refer to the attached AGM Notice for detailed instructions on how to join the virtual meeting and participate in the e-voting process.

Further, the copy of Annual Report along with the Notice convening 18th AGM of the Company for the Financial Year 2025-26 is being dispatched / sent to the Members through email on 2nd September 2026 whose email were registered with the Company's Registrar and Share Transfer Agent/ Depositories.

Further, please note the following:

Sr.	Particulars	Date
1	Cut-off Date / Record Date for Determining the shareholders of 17th Annual General Meeting	Thursday, 18th September, 2026
2	Remote E-voting Period	Commence on Tuesday 22nd September 2026 and ends on Thursday 24th September 2026.
3	Book Closure	From on Saturday, 19th September 2026 to Friday, 25th September 2026

Request you to take the above on your record.

Thanking you,
For **One Point One Solutions Limited**

PRITESH SANJAY SONAWANE

Digitally signed by PRITESH SANJAY SONAWANE
Date: 2026.09.02 18:34:50 +05'30'

One Point One Solutions Ltd.

Pritesh Sonawane
Company Secretary and Compliance officer
Date: 2nd September 2026
Encl: As Above

1POINT1

One Point One Solutions Limited

CIN: L74900MH2008PLC182869
Registered Office: Unit no. 501, 5th Floor, Naman Centre, G Block, C-31,
Bandra Kurla Complex, Bandra (E), Mumbai 400051, Maharashtra, India
E-mail: investors@1point1.com; Website: www.1point1.com
Tel. No.: 022-6687 3800; Fax No.: 022-6687 3899

NOTICE OF THE EIGHTEENTH ANNUAL GENERAL MEETING

NOTICE is hereby given that the 18th Annual General Meeting ("the AGM / the meeting") of the members of One Point One Solutions Limited ("the Company") will be held on Friday, 25th September, 2026, at 11:00 a.m. (IST) through Video Conference ("VC") / Other Audio Visual Means ("OAVM") ("hereinafter referred to as "electronic mode") to transact the following business:

ORDINARY BUSINESS:

ITEM NO. 1: To receive, consider and adopt the audited financial statements (including audited standalone and consolidated financial statements) of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon:

ITEM NO. 2: To consider and approve re-appoint of Mrs. Shalini Pritamdasani (DIN: 00073508), who retires by rotation and being eligible offers her candidature for re-appointment:

SPECIAL BUSINESS:

ITEM NO. 3: APPROVAL FOR PROVIDING LOANS/ADVANCES TO ONE POINT ONE TECHNOLOGY LABS PVT. LTD., A SUBSIDIARY COMPANY OF THE COMPANY, IN ONE OR MORE TRANCHES, UP TO AN AGGREGATE AMOUNT OF ₹ 50 CRORES, UNDER SECTIONS 185, 186 AND 188 OF THE COMPANIES ACT, 2013 AND REGULATION 23(4) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015:

To consider and, if thought fit, to pass the following resolution as a special resolution:

"RESOLVED THAT pursuant to the provisions of Sections 185, 186, 188 and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") and the rules made thereunder, and Regulation 23(4) and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations") (including any statutory modification(s) or re-enactment thereof for the time being in force), the consent of the members of the Company be and is hereby accorded to the Board of Directors (the "Board") to give one or more loans, advances, or provide any guarantee or security, in one or more tranches, to One Point One Technology Labs Pvt. Ltd. (the "Subsidiary Company"), up to an aggregate amount not exceeding 50 Crores (Rupees Fifty Crores only) outstanding at any point in time, on such terms and conditions as the Board may deem fit, including but not limited to the charging of interest at the rate of 9.5% (Nine point five percent) per annum, or such other rate as may be mutually agreed and in compliance with the provisions of the Act and applicable laws.

RESOLVED FURTHER THAT the Board be and is hereby authorized to determine the timing, amount, tenure, security, and other terms and conditions of each tranche of the loan/advance, and to take all such steps as may be necessary, expedient, or desirable to give effect to the aforesaid resolution, including but not limited to executing all documents, deeds, agreements, and writings as may be required in this regard.

RESOLVED FURTHER THAT in compliance with Regulation 23(4) and other applicable regulations of the SEBI LODR Regulations 2015, the Audit Committee shall review and recommend the proposed transaction, and the transaction being a material related party transaction, shall require prior approval of the members by way of an Ordinary Resolution, and the related parties shall abstain from voting on such resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of the powers conferred by this resolution to any Committee of Directors or any Director(s) or Officer(s) of the Company, as the Board may deem fit, to give effect to the foregoing resolution."

ITEM NO. 4: APPROVAL FOR INVESTMENTS IN ANY BODY CORPORATE AND LOANS AND GUARANTEES TO ANY BODIES CORPORATE AND PERSONS, UNDER SECTION 186 OF THE COMPANIES ACT, 2013 AND REGULATION 23(4) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015:

To consider and, if thought fit, to pass the following resolution as a special resolution:

"RESOLVED THAT pursuant to the provisions of Section 186 of the Companies Act, 2013 (the "Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, and other applicable provisions of the Act (including any statutory modification(s) or re-enactment thereof for the time being in force), and Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations"), and subject to such approvals, consents, permissions and sanctions as may be necessary or required from any regulatory or appropriate authorities, the consent of the members of the Company be and is hereby accorded to the Board of Directors (including any Committee thereof) to do the following, as in their absolute discretion they may deem beneficial and in the interest of the Company:

(a) Investments in Bodies Corporate:

To invest/acquire from time to time, by way of subscription, purchase, conversion or otherwise, Equity Shares, Preference Shares, Debentures (whether convertible or non-convertible) or any other financial instruments of one or more bodies corporate, whether in India or outside India, which may or may not be subsidiary(ies) of the Company, as the Board may think fit, up to an aggregate amount not exceeding ₹500 Crores (Rupees Five Hundred Crores only) outstanding at any point in time.

(b) Loans/Advances to Bodies Corporate and Persons:

To make/give from time to time any loan or loans to anybody or bodies corporate, whether in India or outside India, which may or may not be subsidiary(ies) of the Company, or to any persons, as the Board may think fit, up to an aggregate amount not exceeding ₹500 Crores (Rupees Five Hundred Crores only) outstanding at any point in time.

(c) Guarantees and/or Security:

To give from time to time any guarantee(s) and/or provide any security to any person(s), any Body Corporate, Bank, Financial Institutions or any other institution in India or outside India, in respect of or against any loans to or to secure any financial arrangement of any nature by any other person(s) or Body(ies) Corporate, whether in India or outside India, which may or may not be subsidiary(ies) of the Company, as the Board may think fit, up to an aggregate amount not exceeding ₹ 500 Crores (Rupees Five Hundred Crores only) outstanding at any point in time.

RESOLVED FURTHER THAT the consent of the Company be and is hereby accorded to the Board including any Committee of Directors, pursuant to the applicable provisions of the Companies (Meetings of Board and its Powers) Rules, 2014 and Section 186 of the Act, to give any loan to, or guarantee or provide any security on behalf of, or acquire securities of, the Wholly Owned Subsidiaries of the Company, for such sums as may be decided by the Board/Committee of Directors, subject to the provisions of Section 186 of the Act.

RESOLVED FURTHER THAT in compliance with Regulation 23(4) of the SEBI LODR Regulations, the Audit Committee shall review and recommend the proposed transactions, and all material related party transactions entered into pursuant to this resolution shall require prior approval of the members by way of an Ordinary Resolution, and the related parties shall abstain from voting on such resolution.

RESOLVED FURTHER THAT for the purpose of giving effect to the above resolution, the Board/Committee be and is hereby authorized to agree, make, accept and finalize all such terms, conditions, modifications and alterations as it may deem fit, within the above limits, including the power to transfer/dispose of the investments so made from time to time, and the Board/Committee is also hereby authorized to resolve and settle all questions, difficulties or doubts that may arise in regard to such investments, loans, guarantees and security, and to finalize and execute all agreements, documents and writings, and to do all acts, deeds and things in this connection and incidental thereto, as the Board/Committee in its absolute discretion may deem fit, without being required to seek any further consent or approval of the members or otherwise, to the end and intent that they shall be deemed to have been given approval thereto expressly by the authority of this resolution."

ITEM NO. 5: APPROVAL FOR BORROWING BY THE BOARD OF DIRECTORS IN EXCESS OF THE AGGREGATE OF THE COMPANY'S PAID-UP SHARE CAPITAL, FREE RESERVES AND SECURITIES PREMIUM, UNDER SECTION 180(1)(C) OF THE COMPANIES ACT, 2013:

To consider and, if thought fit, to pass the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 180(1)©and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") and the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), the consent of the members of the Company be and is hereby accorded to the Board of Directors (the "Board") to borrow from time to time, as they may think fit, any sum or sums of money, whether by way of loans, advances, issue of debentures or any other debt instrument, from banks, financial institutions, bodies corporate or any other person(s), on such terms and conditions as the Board may deem fit, including the creation of mortgage, charge or hypothecation on the Company's assets and properties, notwithstanding that the money to be borrowed, together with the money already borrowed by the Company (apart from temporary loans obtained from the Company's bankers in the ordinary course of business), may exceed the aggregate of the Company's paid-up share capital, free reserves and securities premium .

RESOLVED FURTHER THAT pursuant to Section 180(2) of the Act, the total amount up to which the Board is authorized to borrow shall not exceed ₹ 500 Crores (Rupees Five Hundred Crores only) outstanding at any point in time.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board be and is hereby authorized to do all such acts, deeds, matters and things, and to execute all such documents, agreements and writings as may be necessary, expedient or desirable, and to settle all questions, difficulties or doubts that may arise in this regard."

ITEM NO. 6: APPROVAL FOR ISSUE OF 15,00,000 WARRANTS, CONVERTIBLE INTO EQUITY SHARES ON PREFERENTIAL BASIS TO THE PERSON BELONGING TO THE NON-PROMOTER CATEGORY:

To consider and, if thought fit, to pass the following Resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of sections 23, 42, 62(1) (c)and other applicable provisions of the Companies Act, 2013 ("the Act") read with the Companies (Prospectus and Allotment of Securities) Rules, 2014 and the Companies (Share Capital and Debentures) Rules, 2014, as amended, (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Memorandum and Articles of Association of the Company, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("ICDR Regulations"), the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, as amended ("Takeover Regulations"), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)

Regulations, 2015 ("Listing Regulations") and the policies, rules, regulations, guidelines, notifications and circulars, if any, issued by the Government of India, Ministry of Corporate Affairs ("MCA") or any other competent authority, as may be necessary, including the Securities and Exchange Board of India ("SEBI"), National Stock Exchange of India Limited ("NSE") and Bombay Stock Exchange Limited ("BSE") where the Equity Shares of the Company are listed and subject to the necessary approval(s), consent(s), permissions(s) and/or sanction(s), if any, of the appropriate authorities, institutions or bodies as may be required, and subject to such conditions as may be prescribed by any of them while granting any such approval(s), consent(s), permission(s) and/or sanction(s) and which may be agreed to by the Board of Directors of the Company ("the Board") (which term shall be deemed to include any committee which the Board may have constituted or hereinafter constitute to exercise its powers including the powers conferred by this resolution), the consent of the Members be and is hereby accorded to create, issue, offer and allot, from time to time in one or more tranches, up to 15,00,000 (Fifteen Lakhs) Warrants ("Warrants") each Warrant convertible into 1 (one) Equity Share of the Face Value of Rs. 2/- (Rupees Two Only) each on a preferential basis, for cash, at an issue price of Rs. 60/- (Rupees Sixty Only) including premium of Rs. 58/- (Rupees Fifty-Eight Only) each per Warrant at the price determined by the board in accordance with the pricing guidelines prescribed under Chapter V of the SEBI ICDR Regulations ('Warrant Issue Price') aggregating to an amount not exceeding Rs. 9,00,00,000/- (Rupees Nine Crores Only), to the following non-promoter entity (hereinafter referred to as the "Proposed Allottee of Warrant"), entitling the warrant holder to exercise option to convert and get allotted 1 (One) Equity Share of Face Value of Rs. 2/- (Rupees Two Only) each of the Company ("Equity Shares") for each Warrant, within a period of 18 (Eighteen) months from the date of allotment of the Warrants, and in such form and manner and in accordance with the provisions of ICDR Regulations and Takeover Regulations or other applicable laws and on such terms and conditions as the Board may, in its absolute discretion think fit and without requiring any further approval or consent from the Members:

Sr. No.	Names of the Proposed Allottees Warrants	Category (Promoter and Non-Promoter)	No. of Warrants proposed to be issued (up to)	Issue Price (INR)	Outcome of the subscription / Investment amount (INR) (Approx/ maximum.)
1	Raavi Enterprise	Non-Promoter	15,00,000	60	9,00,00,000

RESOLVED FURTHER THAT in terms of the provisions of Chapter V of ICDR Regulations including Regulation 161, the "Relevant Date" for determining the Floor Price of Warrants shall be Wednesday, August 26, 2026, being the date 30 days prior to the date of the Annual General Meeting of the shareholders of the Company scheduled to be held on Friday, September 25, 2026.

RESOLVED FURTHER THAT without prejudice to the generality of the above, the issue of the Warrants shall be subject to the following terms and conditions apart from the other terms and conditions as prescribed under applicable laws:

a. The Warrant holders shall, subject to the SEBI (ICDR) Regulations and other applicable rules, regulations and laws, be entitled to exercise the Warrants in one or more tranches within a period of 18 (Eighteen) months from the date of allotment of the Warrants by issuing a written notice to the Company specifying the number of Warrants proposed to be exercised. The Company shall accordingly issue and allot the corresponding number of Equity Shares of face value of Rs. 2/- (Rupees Two Only) each to the Warrant holders;

b. An amount equal to 25% (Twenty-Five Percent) of the Warrant Issue Price shall be payable at the time of subscription and allotment of each Warrant and the balance 75% (Seventy-Five Percent) of the Warrant Issue Price shall be payable by the Warrant Holder(s) on or before the exercise of the entitlement attached to the Warrant(s) to subscribe for the Equity Shares;

c. The respective Warrant holder shall make payment of Warrant price from their own bank account into to the designated bank account of the Company;

d. The Warrants shall be exercised in a manner that shall be in compliance with the minimum public shareholding norms prescribed for the Company under the Listing Regulations and the Securities Contract (Regulation) Rules, 1957;

e. The Warrants themselves until converted into Equity Shares, does not give to the Warrant Holder any rights (including any dividend or voting rights) in the Company in respect of such Warrants;

f. The Equity Shares to be so allotted upon the exercise of the Warrants shall be in dematerialized form and shall be subject to the provisions of the Memorandum and Articles of Association of the Company and shall rank pari-passu in all respect including dividend, with the existing Equity Shares of the Company;

g. The Warrants and the Equity Shares issued pursuant to the exercise of the Warrants shall be locked-in as prescribed under Chapter V of the ICDR Regulations from time to time;

h. The Company shall re-compute the price of the Warrants/ Equity Shares issued upon exercise of the Warrants in terms of the ICDR Regulations, where it is required to do so and the differential price, if any, shall be required to be paid by such Warrant Holders to the Company in accordance with the provisions of the ICDR Regulations;

I The allotment of Warrants pursuant to this resolution shall be completed within a period of 15 (fifteen) days from the passing of this resolution, provided that, where the allotment pursuant to this resolution is pending on account of pendency of any approval for such allotment by any regulatory authority or the Central Government, the allotment shall be completed within a period of 15 (fifteen) days from the date of receipt of last of such approval(s);

j. The allotment of the Equity Shares pursuant to exercise of Warrants shall be completed within a period of 15 (Fifteen) days from the date of such exercise by the allottee; and warrants so allotted under this resolution shall not be sold, transferred, hypothecated or encumbered in any manner during the period of lock in provided under SEBI ICDR Regulations except to the extent and in the manner permitted there under.

k. In the event that, a Warrant holder does not exercise the Warrants within a period of 18 (Eighteen) months from the date of allotment of such Warrants, the unexercised Warrants shall lapse and the amount paid by the Warrant holders on such Warrants shall stand forfeited by Company.

l. The Company shall procure the listing and trading approvals for the resulting Equity Shares to be issued and allotted to the Warrant Holders upon exercise of the Warrants are received from the relevant Stock Exchanges in accordance with the ICDR Regulations and the Listing Regulations;

RESOLVED FURTHER THAT pursuant to the provisions of the Act and subject to receipt of such approvals as may be required under applicable law, the consent of the Members of the Company be and is hereby accorded to record the name and address of the proposed allottee and issue a private placement offer cum application letter in the Form PAS-4 to the proposed allottees inviting to subscribe to the Warrants in accordance with the provisions of the Act.

RESOLVED FURTHER THAT any of the Director of the board or Company Secretary of the Company be and are hereby severally authorized to issue and allot such number of Equity Shares of the Company as may be required to be issued and allotted up to exercise of the Warrants held by the Warrant Holders;

RESOLVED FURTHER THAT any of the Director of the board or Company Secretary of the Company be and are hereby severally authorized to do all such acts, deeds and things as may be required in connection with the aforesaid resolution, including issue of offer letter, making necessary filings with Stock Exchanges and regulatory authorities and execution of any documents on behalf of the Company and to represent the Company before any governmental / regulatory authorities to give effect to the aforesaid resolution;

RESOLVED FURTHER THAT any of the Director of the board or Company Secretary of the Company be and are hereby severally authorized to do all such acts, deeds, matters and things as it may in its absolute discretion deem necessary or desirable to give effect to the above resolutions, including without limitation to issue and allot Equity Shares upon exercise of the Warrants, to issue certificates/ clarifications on the issue and allotment of Warrants and thereafter allotment of Equity Shares further to exercise of the Warrants, effecting any modifications to the foregoing (including to determine, vary, modify or alter any of the terms and conditions of the Warrants including deciding the size and timing of any tranche of the Warrants), entering into contracts, arrangements, agreements, memoranda, documents to give effect to the resolutions above (including for appointment of agencies, consultants, intermediaries and advisors for managing issuance of Warrants and listing and trading of Equity Shares issued on exercise of Warrants), including making applications to Stock Exchanges for obtaining of in-principle approval, filing of requisite documents with the Registrar of Companies, National Securities Depository Limited (NSDL), Central Depository Services (India) Limited (CDSL) and/ or such other authorities as may be necessary for the purpose, seeking approvals from lenders (where applicable), to take all such steps as may be necessary for the admission of the Warrants and Equity Shares (to be issued on exercise of the Warrants) with the depositories, viz. NSDL and CDSL and for the credit of such Warrants / Shares to the respective dematerialized securities account of the Proposed Allottees, and to delegate all or any of the powers conferred by the aforesaid resolutions on it to any committee of directors or any director(s) or officer(s) of the Company and to revoke and substitute such delegation from time to time, as deemed fit by the Board, to give effect to the above resolutions and also to initiate all necessary actions for and to settle all questions, difficulties, disputes or doubts whatsoever that may arise, including without limitation in connection with the issue and utilization of proceeds thereof, signing of all deeds and documents as may be required without being required to seek any further consent or approval of the Members and take all steps and decisions in this regard;

RESOLVED FURTHER THAT a copy of the aforesaid resolution certified to be true by anyone of the Directors of the Company or the Company Secretary of the Company be furnished to the appropriate authorities with a request to act thereon."

By order of Board of Director
For One Point One Solutions Limited

Sd/-
Pritesh Sonawane
Company Secretary and Compliance Officer
Place: Navi Mumbai
Date: 2nd September 2026

Reg. Office: Unit no. 501, 5th Floor, Naman Centre,
G Block, C-31, Bandra Kurla Complex,
Bandra (E), Mumbai 400051,
Maharashtra, India

NOTES:

1. The Ministry of Corporate Affairs ('MCA') allows companies to hold AGM through Video Conferencing or Other Audio Visual Means ('VC/OAVM'), without physical presence of Members at a common venue. In compliance with the MCA Circulars, AGM of the Company is being held through VC/OAVM. The proceedings of the AGM are deemed to be conducted at the Registered Office of the Company situated at Unit no. 501, 5th Floor, Naman Centre, G Block, C-31, Bandra Kurla Complex, Bandra (E), Mumbai 400051, Maharashtra, India.

   [General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020 and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025, collectively referred to as 'MCA Circulars']

2. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("the Act") setting out material facts concerning the special business matters, is annexed hereto.

3. The Company is convening the 18th Annual General Meeting (the AGM / the meeting) through Video Conferencing (VC)/Other Audio Visual Means (OAVM), without the physical presence of the Members at a common venue.

4. Pursuant to the provisions of the Companies Act, 2013, a Member entitled to attend and vote at the Annual General Meeting is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company, however, since this AGM is being held pursuant to the MCA Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the Annual General Meeting and hence the Proxy Form and Attendance Slip are not annexed to the Notice.

5. In terms of Section 108 of the Companies Act, 2013, the Company is providing facility for voting by electronic means ("e-voting") to its members for which the Company has engaged the services of MUFG Intime India Private Limited through its Instavote platform to provide e-voting facilities. The Board of Directors of the Company has appointed Mr. Mihen Halani (Membership No: F9926) (CP No.12015) and in his absence Ms. Nidhi Grover (Membership No: A55595) associates of M/s. Mihen Halani & Associates., Practicing Company Secretaries, as Scrutinizer to scrutinize the voting and remote e-voting and e-voting at the meeting process in a fair and transparent manner.

6. Institutional/Corporate Shareholders (i.e. other than individuals/HUF, NRI, etc.) are required to send a scanned copy (PDF/JPEG Format) of its Board Resolution or governing body Resolution / Authorisation etc., authorising its representative to attend the Annual General Meeting through VC / OAVM on its behalf and to vote through remote e-voting. The said Resolution /Authorization shall be sent to the Scrutinizer by email through their registered email address to mihenhalani@mha-cs.com with copies marked to the Company at pritesh.sonawane@1point1.com and to its RTA at https://enotices@in.mpms.mufg.com

7. Registration of email ID and Bank Account details:

   In case the shareholder's email ID is already registered with the Company/its Registrar & Share Transfer Agent "RTA"/Depositories, the log in details for e-voting are being sent on the registered email address.

   In case the shareholder has not registered his/her/their email address with the Company/its RTA/ Depositories and have not updated the Bank Account mandate for receipt of dividend, the following instructions to be followed:

   a. Kindly log in to the website of our RTA, MUFG Intime India Private Limited, https://in.mpms.mufg.com under Investor Services > Email/Bank detail Registration - fill in the details and upload the required documents and submit. OR

   b. In the case of Shares held in Demat mode:

      The shareholder may contact the Depository Participant ("DP") and register the email address and bank account details in the demat account as per the process followed and advised by the DP.

8. The Notice of the Annual General Meeting along with the Annual Report for the financial year 2025-26 is being sent only by electronic mode to those Members whose email addresses are registered with the Company / Depositories in accordance with the aforesaid MCA and SEBI circulars. Members may note

that the Notice of Annual General Meeting and Annual Report for the financial year 2025-26 will also be available on the Company's website www.1point1.com websites of the National Stock Exchange of India Limited at www.nseindia.com and website of Bombay Stock Exchange Limited at www.bseindia.com and website of RTA https://in.mpms.mufg.com. Members can attend and participate in the Annual General Meeting through VC / OAVM facility only.

9. Members attending the meeting through VC/ OAVM shall be counted for the purposes of reckoning the quorum under Section 103 of the Companies Act, 2013.

10. Shareholders/ Members who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request mentioning their name, demat account number/ folio number, PAN, email id, mobile number at pritesh.sonawane@1point1.com from Thursday, 17th September 2026 (9.00 am) to Saturday, 19th September 2026 (5.00 pm). Those shareholders/members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting. The Company reserves the right to restrict the number of speakers depending on the availability of time for the Annual General Meeting.

11. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are therefore requested to submit the PAN to their Depository Participants with whom they are maintaining their Demat accounts. Members holding shares in physical form can submit their PAN details to the Registrar and Share Transfer Agent. Since this AGM is held through Video Conference/Other Audio Visual Means ("VC/OAVM"), route map to the venue is not required and therefore, the same is not annexed to this Notice.

12. Members who wish to inspect the Statutory Registers maintained under the Companies Act, 2013 and relevant documents referred to in this Notice of AGM and explanatory statement on the date of AGM in electronic mode can send an email to pritesh.sonawane@1point1.com.

13. Members of the Company holding shares either in physical form or in Dematerialised forms as on cut-off date i.e. Friday 18th September 2026 will be entitled to vote on the resolutions proposed in the Notice.

14. Members are requested to quote their Folio No. or DP ID/ Client ID, in case shares are in physical/ dematerialized form, as the case may be, in all correspondence with the Company / Registrar and Share Transfer Agent.

15. The Register of Members and Share Transfer Books of the Company shall remain closed from Saturday, 19th September 2026 to Friday, 25th September 2026 (both days inclusive) in terms of the provisions of Section 91 of the Companies Act, 2013.

16. Information relating to e-voting and other instructions are as under:

    a. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. The Company has engaged the services of Link Intime India Private Limited as the Agency to provide e-voting facility for voting through remote e- Voting, for participation in the 18th AGM through VC/OAVM Facility and e-Voting during the Meeting.

    b. The Board of Directors of the Company has appointed Mr. Mihen Halani (Membership No: F9926) (CP No.12015) and in his absence Ms. Nidhi Grover (Membership No: A55595) associates of M/s. Mihen Halani & Associates., Practicing Company Secretaries as the Secretaries to scrutinize the voting and remote e-voting and remote e-voting process in a fair and transparent manner and he/she has communicated his/her willingness to be appointed and will be available for same purpose.

    c. Voting rights shall be reckoned on the paid-up value of shares registered in the name of the member / beneficial owner as on the cut-off date i.e. Friday 18th September 2026.

    d. Remote e-voting will commence at 10.00 a.m. on Tuesday 22nd September 2026 and will end at 5.00 p.m. Thursday 24th September 2026, when remote e-voting will be blocked by Insta vote.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

ITEM NO. 3: APPROVAL FOR PROVIDING LOANS/ADVANCES, GUARANTEES AND/OR SECURITY TO ONE POINT ONE TECHNOLOGY LABS PVT. LTD., A SUBSIDIARY COMPANY OF THE COMPANY, IN ONE OR MORE TRANCHES, UP TO AN AGGREGATE AMOUNT OF 50 CRORES (RUPEES FIFTY CRORES ONLY), UNDER SECTIONS 185, 186 AND 188 OF THE COMPANIES ACT, 2013 AND REGULATION 23(4) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015:

The Board of Directors of the Company at its meeting held on 12 August 2026 had approved, subject to the approval of the members of the Company, the proposal to provide loans/advances of up to an aggregate amount of 50 Crores (Rupees Fifty Crores only) to One Point One Technology Labs Pvt. Ltd. ("OPOTL") in one or more tranches, as may be required for its business operations.

DETAILS OF THE RELATED PARTY AND NATURE OF INTEREST

OPOTL is a subsidiary company of the Company, wherein the Company holds 60% (Sixty percent) of the paid-up share capital. The remaining 40% (Forty percent) of the paid-up share capital of OPOTL is held by Mr. Akshay Chhabra, who is Promoter Director of the Company. Accordingly, OPOTL is "Related Party" of the Company under Section 2(76), 185(2) of the Act and SEBI LODR Regulations, 2015

Consequently, Mr. Akshay Chhabra is interested in this resolution to the extent of his shareholding in OPOTL and the transaction being entered into. Save and except the above, no other Director or Key Managerial Personnel of the Company is concerned or interested in the proposed resolution.

NATURE, MATERIAL TERMS, MONETARY VALUE AND PARTICULARS OF THE TRANSACTION

Particulars/ details of the transaction are as under:

Nature of Transaction: Loan / Advance / Guarantee / Security

Aggregate Amount: up to 50 Crores (in one or more tranches)

Rate of Interest: 9.5% per annum

Tenure/ Repayment: Repayable on demand / within 1 year/ in installments.

Purpose: For the principal business activities and working capital requirements of OPOTL

Utilization Condition: The loan shall be utilized by OPOTL solely for its principal business activities, as required under Section 185 of the Act

Security: Unsecured

JUSTIFICATION FOR THE TRANSACTION

The proposed loan/advance is being extended to support the business operations and working capital requirements of OPOTL, which is a subsidiary of the Company. The transaction is expected to enhance the overall growth and operational efficiency of the Group. The interest rate of 9.5% per annum is competitive and commensurate with the prevailing market rates for similar facilities.

STATUTORY COMPLIANCE AND DISCLOSURES

A. Compliance under Section 185 of the Act

Since OPOTL is a person in whom a director of the Company is interested, the loan requires the approval of the members by way of a Special Resolution under Section 185(2) of the Act. The explanatory statement to the notice discloses full particulars of the loan, and the loan shall be utilized by OPOTL for its principal business activities, as required under the proviso to Section 185(2).

B. Compliance under Section 186 of the Act

As OPOTL is not a wholly-owned subsidiary of the Company, the exemption under the proviso to Section 186(3) is not applicable. The aggregate of the Company's existing loans, guarantees, and investments, together with the proposed loan, may exceed the limits prescribed under Section 186(2) of the Act. Therefore, a Special Resolution is required, specifying the total amount up to which the Board is authorized to give such loans, guarantees, and investments. The aggregate amount of 50 Crores is therefore being placed before the members for approval.

C. Compliance under Section 188 of the Act

The transaction qualifies as a Related Party Transaction under Section 188 of the Act. Accordingly, the transaction requires the approval of the members by way of an Ordinary Resolution. For the sake of convenience and to avoid multiplicity of meetings, the Company is seeking approval by way of a Special Resolution which subsumes the requirement of an Ordinary Resolution.

D. Compliance under SEBI LODR Regulations, 2015

The transaction is a Related Party Transaction under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Audit Committee of the Company has reviewed and recommended the same. The Company shall ensure compliance with the threshold limits and disclosure requirements prescribed under Regulation 23 of the SEBI LODR Regulations.

Further, in compliance with Regulation 23(4) of the SEBI LODR Regulations, 2015:

- The transaction being a material related party transaction, it shall require prior approval of the members by way of an Ordinary Resolution;
- The related parties shall abstain from voting on such resolution;
- The Audit Committee has reviewed and recommended the proposed transaction;

E. Compliance with Other Applicable Regulations

The Company shall ensure compliance with all applicable provisions of the Foreign Exchange Management Act (FEMA), the Income Tax Act, 1961, the Reserve Bank of India regulations, and any other applicable laws, as may be applicable to the transaction. The interest rate of 9.5% per annum and other terms and conditions of the proposed loan are at arm's length and are comparable to the prevailing market rates for similar facilities.

Mr. Akshay Chhabra – Managing Director of the Company, being director and shareholder of OPOTL, is interested in this resolution to the extent of his shareholding in OPOTL. The other Directors and Key Managerial Personnel of the Company are not concerned or interested in the resolution except to the extent of his shareholding in the Company, if any.

The Board of Directors considers the proposed loan/advance to be in the best interests of the Company and its members. The Board, therefore, recommends the resolution as set out in Item No. 3 for the approval of the members of the Company.

The resolution, being a Special Resolution, requires the approval of not less than 75% (Seventy-five percent) of the members present and voting.

ITEM NO. 4: APPROVAL FOR INVESTMENTS IN ANY BODY CORPORATE AND LOANS AND GUARANTEES TO ANY BODIES CORPORATE AND PERSONS, UNDER SECTION 186 OF THE COMPANIES ACT, 2013 AND REGULATION 23(4) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

The Board of Directors of the Company at its meeting held on 12 August 2026 had approved, subject to the approval of the members of the Company, the proposal to make investments, give loans/advances, and provide guarantees and/or security up to an aggregate amount of 500 Crores (Rupees Five Hundred Crores only) in each category, in one or more tranches, as may be required for the business operations of the Company and its subsidiaries.

DETAILS OF THE RELATED PARTY AND NATURE OF INTEREST

The proposed transactions under this resolution may be entered into with bodies corporate, persons, and entities that may be related parties of the Company. The Board shall ensure that any transaction with a related party is in compliance with Section 188 of the Act and Regulation 23 of the SEBI LODR Regulations, 2015.

The Audit Committee of the Company has reviewed and recommended the proposed omnibus approvals. In compliance with Regulation 23(4) of the SEBI LODR Regulations, 2015, all material related party transactions entered into pursuant to this resolution shall require prior approval of the members by way of an Ordinary Resolution, and the related parties shall abstain from voting on such resolution.

Consequently, Mr. Akshay Chhabra – Managing Director of the Company, being interested in the bodies corporate with which transactions are proposed, is interested in this resolution to the extent of his shareholding and the transactions being entered into. Save and except the above, no other Director or Key Managerial Personnel of the Company is concerned or interested in the proposed resolution.

NATURE, MATERIAL TERMS, MONETARY VALUE AND PARTICULARS OF THE TRANSACTION

Particulars/details of the transactions are as under:

Particulars	**Details**
Nature of Transaction:	Investments in securities / Loans / Advances / Guarantee / Security
Aggregate Amount:	up to ₹500 Crores in each category (in one or more tranches)
Purpose:	For principal business activities and working capital requirements of the investee/borrower companies
Utilization Condition:	The funds shall be utilized for the business activities of the recipient entities

JUSTIFICATION FOR THE TRANSACTION

The proposed investments, loans, and guarantees are being extended to support the business operations and working capital requirements of the investee/borrower companies, which may be subsidiaries or other bodies corporate of the Company. The transactions are expected to enhance the overall growth and operational efficiency of the Group.

STATUTORY COMPLIANCE AND DISCLOSURES

A. Compliance under Section 186 of the Act

The aggregate of the Company's existing loans, guarantees, and investments, together with the proposed transactions, may exceed the limits prescribed under Section 186(2) of the Act. Therefore, a Special Resolution is required, specifying the total amount up to which the Board is authorized to give such loans, guarantees, and investments, and make such acquisitions.

B. Interest Rate Compliance under Section 186(7)

Section 186(7) of the Act provides that no loan shall be given at a rate of interest lower than the prevailing yield of one year, three year, five year or ten year Government Security closest to the tenor of the loan. The Board shall ensure compliance with this requirement for all loans given under this resolution.

C. No Default in Deposit Repayment under Section 186(8)

Section 186(8) of the Act provides that no company which is in default in the repayment of any deposits accepted before or after the commencement of this Act or in payment of interest thereon, shall give any loan or give any guarantee or provide any security or make an acquisition till such default is subsisting.

The Board confirms that the Company is not in default in the repayment of any deposits or payment of interest thereon, and accordingly, the Company is eligible to make the proposed transactions.

D. Compliance under Section 188 of the Act

To the extent the transactions qualify as Related Party Transactions under Section 188 of the Act, the Company shall ensure compliance with the applicable approval requirements. For material related party transactions, approval of the members shall be obtained by way of an Ordinary Resolution.

E. Compliance under SEBI LODR Regulations, 2015

To the extent the Company is a listed entity, the transactions shall be in compliance with Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Audit Committee of the Company has reviewed and recommended the same. The Company shall ensure compliance with the threshold limits and disclosure requirements prescribed under Regulation 23.

Further, in compliance with Regulation 23(4) of the SEBI LODR Regulations, 2015:

- All material related party transactions shall require prior approval of the members by way of an Ordinary Resolution;
- The related parties shall abstain from voting on such resolutions;
- The Audit Committee shall review and recommend all related party transactions;
- The Company shall make necessary disclosures to the stock exchanges in accordance with the applicable provisions of the SEBI LODR Regulations.

F. Compliance with Other Applicable Regulations

The Company shall ensure compliance with all applicable provisions of the Foreign Exchange Management Act (FEMA), the Income Tax Act, 1961, the Reserve Bank of India regulations, and any other applicable laws, as may be applicable to the transactions.

In compliance with Section 186(4) of the Act, the Company shall disclose in its financial statements the full particulars of the loans, investments, guarantees, and security provided under this resolution, along with the purpose for which such loans, guarantees, or security are proposed to be utilized by the recipient entities.

Mr. Akshay Chhabra – Managing Director of the Company, being director/shareholder of the bodies corporate with which transactions are proposed, is interested in this resolution to the extent of his shareholding in such entities. The other Directors and Key Managerial Personnel of the Company are not concerned or interested in the resolution except to the extent of their shareholding in the Company, if any.

The Board of Directors considers the proposed investments, loans, and guarantees to be in the best interests of the Company and its members. The Board, therefore, recommends the resolution set out in Item No. 4 for the approval of the members of the Company.

The resolution, being a Special Resolution, requires the approval of not less than 75% (Seventy-five percent) of the members present and voting.

ITEM NO. 5: APPROVAL FOR BORROWING BY THE BOARD OF DIRECTORS IN EXCESS OF THE AGGREGATE OF THE COMPANY'S PAID-UP SHARE CAPITAL, FREE RESERVES AND SECURITIES PREMIUM, UNDER SECTION 180(1)(C) OF THE COMPANIES ACT, 2013:

The Board of Directors of the Company at its meeting held on 12 August 2026 had approved, subject to the approval of the members of the Company, the proposal to enhance the borrowing limits of the Company to meet its business requirements and working capital needs

JUSTIFICATION FOR THE TRANSACTION

The Company requires additional funds to finance its business operations, expansion plans, and working capital requirements. The proposed borrowing limit will enable the Company to avail of timely credit facilities from banks, financial institutions, and other lenders to support its growth and operational efficiency

STATUTORY COMPLIANCE AND DISCLOSURES

A. Compliance under Section 180(1) (c)of the Act

Section 180(1) (c) of the Companies Act, 2013 restricts the Board of Directors from borrowing money where the total borrowings (including existing borrowings) would exceed the aggregate of the Company's paid-up share capital, free reserves and securities premium, without the prior approval of the members by way of a Special Resolution . This section is applicable to the Company, and therefore, the approval of the members is being sought.

B. Requirement to Specify Total Amount

Under Section 180(2) of the Act, every special resolution passed under this section shall specify the total amount up to which the Board may borrow money. The proposed limit is 500 Crores (Rupees Five Hundred Crores only) outstanding at any point in time.

C. Exclusion of Temporary Loans

"Temporary loans" obtained from the Company's bankers in the ordinary course of business, which are repayable on demand or within six months from the date of the loan (such as cash credit arrangements and discounting of bills), are excluded from the calculation of total borrowings for the purpose of this section.

D. Consequences of Non-Compliance

Section 180(5) of the Act provides that any debt incurred by the Company in excess of the approved limit shall be invalid unless the lender proves that they advanced the loan in good faith and without knowledge that the limit was exceeded

DETAILS OF THE BORROWING

Existing Borrowings: ₹250 crores

Proposed Additional Borrowing Limit: The proposed additional borrowing limit shall be up to ₹500 Crores (Rupees Five Hundred Crores only), outstanding at any given point in time

Purpose of Borrowing: Business operations, working capital, expansion

Security: May be secured by way of mortgage/charge on assets

None of the Directors or Key Managerial Personnel of the Company is concerned or interested in this resolution except to the extent of their shareholding in the Company, if any.

The Board of Directors considers the proposed enhancement of borrowing limits to be in the best interests of the Company and its members. The Board, therefore, recommends the resolution set out in Item No. 5 for the approval of the members of the Company.

The resolution, being a Special Resolution, requires the approval of not less than 75% (Seventy-five percent) of the members present and voting.

ITEM NO. 6: ISSUE OF 15,00,000 WARRANTS CONVERTIBLE INTO EQUITY SHARES ON PREFERENTIAL BASIS TO THE PERSON BELONGING TO THE NON-PROMOTER CATEGORY:

The Board of Directors of the Company in its meeting held on August 28, 2026, subject to the approval of members, has approved the proposal for raising funds and allot by way of preferential issue of Warrants up to

15,00,000 (Fifteen Lakhs) warrants convertible into equity shares of a face value of Rs. 2/- (Rupees Two Only) each of the Company at an Issue Price of Rs. 60/- (Rupees Sixty Only) including premium of Rs. 58/- (Rupees Fifty Eight Only) each per Warrant which is more than the price as determined by the board in accordance with the pricing guidelines prescribed under Chapter V of the SEBI ICDR Regulations aggregating to an amount not exceeding Rs. 9,00,00,000/- (Rupees Nine Crores Only) to the proposed allottees being Non-Promoter.

Requisite information or details in respect of the proposed Preferential Issue of Warrants in terms of Section 42 and 62(1)©of the Companies Act, 2013 read with Rule 14(1) of the Companies (Prospectus and Allotment of Securities) Rules, 2014 and Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "SEBI (ICDR) Regulations") are as under:

1. The objects of the preferential issue:

The Company intends to utilize the proceeds raised through the Preferential Issue ("Issue Proceeds") towards the following objects:

a) Investment in One Point One MENA Holdings Limited (Wholly-owned Subsidiary)

A portion of the proceeds of the Preferential Issue will be utilised towards meeting the incremental working capital requirements of the One Point One MENA Holdings Limited (Wholly-owned Subsidiary) arising in the ordinary course of its business. Such utilisation shall, inter alia, include funding for procurement of raw materials, meeting operating and administrative expenses, servicing of short-term working capital borrowings, and supporting day-to-day business operations, with a view to ensuring liquidity, operational continuity and improved financial flexibility.

(b) General Corporate Purpose

Up to 24.5% (twenty four point five percent) of the Issue Proceeds will be utilized for general corporate purposes, which includes, inter alia, meeting ongoing general corporate exigencies and contingencies, expenses of the Company as applicable in such a manner and proportion as may be decided by the Board from time to time, and/or any other general purposes as may be permissible under applicable laws (referred to below as "General Corporate Purposes") (collectively referred to below as the "Objects")

Utilization of Issue Proceeds

Given that the funds to be received against Warrant conversion will be in tranches and the quantum of funds required on different dates may vary, therefore, the broad range of intended use of the Issue Proceeds for the above Objects is set out hereinbelow

Sr. No	Particulars	Total estimated amount to be utilized (Amount in Rs.)	Percentage (%) to be utilized	Tentative timeline for utilization of issue proceeds for each of the object
1	Investment in One Point One MENA Holdings Limited (Wholly-owned Subsidiary)	6,79,50,000	75.5%	The funds will be utilized within 12 months from the date of receipt of funds.
2	General Corporate Purposes	2,20,50,000	24.5%	The funds will be utilized within 12 months from the date of receipt of funds.
	Total	9,00,00,000		-

Interim Use of Issue Proceeds:

Till such time the issue proceeds are fully utilized, the issue proceeds will be kept either in the Corporate Bank Account(s) of the Company or it shall be parked in the form of fixed Deposit(s)/Investment in Debt Mutual funds and money market instruments. The Company shall not invest in risk-taking and/or capital eroding instruments.

The Main Object Clause of Memorandum of Association of our Company enables us to undertake the existing activities and the activities for which the funds are being raised by us through the present Preferential Issue. Further, we confirm that the activities which we have been carrying out till date are in accordance with the Object Clause of our Memorandum of Association.

Our fund requirements and deployment of the proceeds of the Preferential Issue are based on the internal management estimates and it may change subject to range gap which shall not exceed +/- 10% of the amount specified for that object of size of the Preferential Issue in accordance with BSE Notice No. 20221213-47 and NSE Circular No. NSE/CML/2022/56 both dated December 13, 2022.

2. **Particulars of the offer including the maximum number of specified securities to be issued.**

   Preferential issue of 15,00,000 (Fifteen Lakhs) Warrants of face value of Rs. 2/- (Rupees Two Only) each at an issue price not exceeding Rs. 60/- (Rupees Sixty Only) including premium of Rs. 58/- (Rupees Fifty-Eight Only) each per Warrant aggregating to an amount not exceeding Rs. 9,00,00,000/- (Rupees Nine Crores Only) in terms of Chapter V of SEBI (ICDR) Regulations, 2018 and applicable provisions of Companies Act, 2013.

3. **Relevant Date with reference to which the price has been arrived at:**

   In terms of the provisions of Chapter V of ICDR Regulations, the relevant date for determining the Minimum Issue Price of Warrants shall be Wednesday, August 26, 2026, being the date 30 days prior to the date of the Annual General Meeting of the Company scheduled to be held, i.e., Friday, September 25, 2026.

4. **Basis on which the price has been arrived at and justification for the price (including premium, if any):**

   The Equity Shares of Company are listed on National Stock Exchange of India Limited ("NSE") and Bombay Stock Exchange Limited ("BSE"). The equity shares are frequently traded in terms of the SEBI ICDR Regulations and NSE, being the Stock Exchange with higher trading volumes for the preceding 90 (ninety) trading days prior to the Relevant Date, has been considered for determining the floor price in accordance with Chapter V of the SEBI ICDR Regulations. Further, the Articles of Association of the Company does not contain any article which provides for determination of price in case of preferential issue.

   In terms of the applicable provisions of the SEBI ICDR Regulations, the price at which the securities may be issued computes to Rs. 60/- (Rupees Sixty Only) per Warrant, being higher of the following:

   a. the 90 (Ninety) trading days Volume Weighted Average Price of the Equity Shares of the Company quoted on the NSE, preceding the Relevant Date i.e. Rs. 58.30/-;

   b. the 10 (Ten) trading days Volume Weighted Average Price of the Equity Shares of the Company quoted on the NSE, preceding the Relevant Date i.e. Rs. 57.94/-;

   Further a certificate has been obtained from M/s Mihen Halani & Associates, Practicing Company Secretary certifying compliance with the Floor Price for the proposed preferential issue of the Company, based on the pricing formula prescribed under Regulation 164 of the Chapter V of SEBI ICDR Regulation.

   Since, the Proposed Preferential Issue is not expected to result in a change in control or allotment of more than 5% (five per cent) of the post issue fully diluted share capital of the Company, the Company is not required to obtain a valuation report from an independent registered valuer and consider the same for determining the price.

Pursuant to the above, the minimum issue price determined in accordance with regulations 164(1) read with regulation 166 of Chapter V of SEBI ICDR Regulations is Rs. 58.30/- (Rupees Fifty Eight and Thirty paisa only).

5. **Amount which the Company intends to raise by way of such securities:**

The company intends to raise an amount not exceeding Rs. 9,00,00,000/- (Rupees Nine Crores Only).

6. **Intent of the Promoters, Directors, Key Management Personnel or Senior Management of the Company** to subscribe to the Preferential Offer:

None of the directors, promoters, Key Managerial Personnel or senior Management intend to subscribe to the preferential issue.

7. **Time frame within which the Preferential Issue shall be completed:**

As required under the SEBI (ICDR) Regulations, the Warrants shall be allotted by the Company within a period of 15 (Fifteen) days from the date of passing of this Resolution provided that where the allotment of the proposed Warrants is pending on account of receipt of any approval or permission from any regulatory authority or Government of India, the allotment shall be completed within a period of 15 (Fifteen) days from the date of receipt of last of such approvals or permissions.

The Company shall accordingly, without any further approval from the shareholders of the Company, allot the corresponding number of share warrants in dematerialized form.

8. **Name of the proposed allottee, class and percentage of post Preferential Issue capital that may be held by them:**

Sr. No	Name of the Proposed Allottee of Warrants	PAN card of allottee	Class (Promoter/ Non-Promoter)	Pre-preferential Issue Shareholding		Issue of Warrants (Present Issue) (No.)	Post Issue Shareholding		
				No. of Shares	% of Share holding		No. of Shares	% of shareholding (considering proposed allotment of upto 15,00,000 warrants convertible into equity shares under current Preferential Issue)	% of shareholding (considering proposed allotment of upto 15,00,000 warrants convertible into equity shares under current Prefere ntial Issue and 24,00,229 Outstanding ESOP)
1.	Raavi Enterprise	ACAFA74 69F	Non-Promoter	-	-	15,00,000	15,00,000	0.57	0.56

9. **The Shareholding pattern of the Company before and after the Preferential Issue:**

The shareholding pattern of the Company before and after considering the preferential issues under this Notice is provided in **Annexure A** forming part of this Notice.

10. **Identity of the natural persons who are the ultimate beneficial owners of the shares proposed to be allotted and/or who ultimately control the proposed allottee:**

Sr. No	Name of the proposed allott(s) of warrants	Names of ultimate Beneficial owners of proposed allottee(s) of warrants	Pan Card of ultimate beneficial owners
1.	Raavi Enterprise	Rravvi Goyal	AAHPG2640M

11. Change in control, if any, in the Company that would occur consequent to the preferential offer:

There shall be no change in the management or control of the Company pursuant to the aforesaid issue and allotment of Warrants and including the conversion thereof into Equity Shares of the Company.

12. Number of persons to whom allotment on preferential basis has already been made during the year, in terms of number of securities as well as price:

During the financial year, the Company has not made allotment of securities on a preferential basis:

13. Undertaking as to Re-computation of the share price:

Since the Equity Shares of the Company are listed on recognized stock exchanges for more than 90 (Ninety) trading days, the price computation and lock-in extensions, required pursuant to Regulations 164(3) and 167(5) of the SEBI (ICDR) Regulations and the disclosures and undertakings required pursuant to Regulation 163(1)(g) and (h) of the SEBI (ICDR) Regulations are not applicable. If the Company is required to re-compute the price then it shall undertake such re-computation and if the amount payable on account of the re-computation of price is not paid by the Proposed Allottees within the time stipulated in the SEBI ICDR Regulations, the Warrants proposed to be issued pursuant to this resolution would have been continued to be locked in till the time such amount would have paid by the Proposed Allottees.

14. Disclosures specified in Schedule VI of SEBI (ICDR) Regulations, 2018, if the issuer or any of the promoters or directors is a willful defaulter or a fraudulent borrower:

Neither the Company nor its promoters nor the Directors of the Company have been identified as willful defaulter or a fraudulent borrower by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on willful defaulters issued by the Reserve Bank of India nor have they been identified as fugitive economic offenders as per the Fugitive Economic Offenders Act, 2018.

15. The current and proposed status of the allottee of warrant post the preferential issue namely, promoter or non-promoter investors:

Sr. No.	Names of the Proposed Allottees of Warrant	Current Status of the Proposed Allottee of Warrant	Proposed Status of the Proposed Allottee post the preferential issue
1.	Raavi Enterprise	Non-Promoter	Non-Promoter

16. Justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer:

Not applicable

17. Lock-in-period:

The warrants allotted shall be locked-in for such period as may be specified under the SEBI (ICDR) Regulations.

The entire pre-preferential allotment shareholding of all the allottees shall be locked-in from the relevant date up to a period of 90 (Ninety) trading days from the date of the allotment of Warrants as specified under Regulation 167(6) of the SEBI (ICDR) Regulations.

18. Practicing Company Secretary's Certificate:

The certificate from M/s Mihen Halani & Associates, Practicing Company Secretary, having office at Office No. 312, 3rd floor, Kalpataru Avenue, Akurli Rd, opp. ESIS Hospital, Kandivali, Akurli Industry Estate, Kandivali East, Mumbai, Maharashtra 400101, In, certifying that the Preferential Issue is being made in accordance with the requirements contained in the SEBI (ICDR) Regulations shall be available for inspection to the Members at the Meeting and is made available on the website of the Company at https://www.1point1.com/investor.

19. Undertaking:

In terms of the ICDR Regulations, the Company hereby undertakes that:

a) It would re-compute the price of the securities specified above in terms of the Provisions of the SEBI (ICDR) Regulations, where it is required to do so.

b) If the amount payable on account of re-computation of price is not paid within the time stipulated in the SEBI (ICDR) Regulations, the above specified securities shall continue to be locked in till the time such amount is paid by allottee.

c) The Company shall at all times comply with the minimum public shareholding requirements prescribed under the Securities Contracts (Regulation) Rules, 1957, as amended and Regulation 38 of the SEBI Listing Regulations.

20. Other disclosures:

a) The Company is eligible to make the Preferential Issue under Chapter V of the SEBI (ICDR) Regulations;

b) Neither the Company nor its directors or Promoters have been declared as willful defaulter or a fraudulent borrower as defined under the SEBI (ICDR) Regulations. None of its Directors or Promoter is a fugitive economic offender as defined under the SEBI (ICDR) Regulations;

c) The proposed allottee of share warrants has not sold or transferred any Equity Shares during the 90 (Ninety) trading days preceding the relevant date.

d) No person belonging to the promoters / promoter group has previously subscribed to any warrants of the Company but failed to exercise them.

e) The Company is in compliance with the conditions of continuous listing of equity shares as specified in the listing agreement with the Stock Exchange(s) where the equity shares of the Company are listed.

f) The issue of Equity Shares after the shall be made in accordance with the provisions of the Memorandum and Articles of Association of the Company and shall be made in a dematerialized format only.

g) The Equity Shares being issued after the conversion of share warrants shall be pari-passu with the existing Equity Shares of the Company in all respects, including dividend and voting rights.

h) The raising of capital pursuant to the proposed resolution is subject to force majeure circumstances and conditions conducive capital market environment.

Accordingly, the approval of the Members of the Company is hereby sought by way of Special Resolution for authorizing the Board of Directors of the Company to create, offer, issue and allot convertible warrants as specifically described in the resolutions set out at Item No.: 06 of this Notice.

The Board of Directors believes that the proposed issue is in the best interest of the Company and its Members and therefore recommends the Special Resolution as set out in the Item No.: 06 in the accompanying notice for approval by the Members.

None of the Directors or Key Managerial Personnel of the Company is concerned or interested in this resolution except to the extent of their shareholding in the Company, if any.

ANNEXURE A

(Shareholding pattern of the Company before and after the Preferential Issue)

`		Pre Prefertial Issue		Post Preferential Issue (considering proposed allotment of 15,00,000 warrants convertible into equity shares under current Preferential Issue)		Post Preferential Issue (considering propoerd allotment of 15,00,000 warrants convertible into equity shares under current Preferential Issue and 24,00,229 Outstanding ESOP)	
Sr. No.	Category	No. of shares held	% of total share caital	No of shares held	% of total share caital	No. of Shares held	% of total share capital
A	Promoter Group Promoter and Promoter Group Holding						
1	Indian						
	Individual	8,12,84,347	30.91	8,12,84,347	30.74	8,12,84,347	30.46
	Body Corporate	56250000	21.39	5,62,50,000	21.27	5,62,50,000	21.08
	Sub-Total	**13,75,34,347**	**52.31**	**13,75,34,347**	**52.01**	**13,75,34,347**	**51.54**
2	Foreign Promoters	0	0.00	0	0.00	0	0.00
	NRI	0	0.00	0	0.00	0	0.00
	Sub-Total – A	**13,75,34,347**	**52.31**	**13,75,34,347**	**52.01**	**13,75,34,347**	**51.54**
B.	NON-PROMOTER HOLDING				0.00	0	0.00
1	Institutional Investors				0.00	0	0.00
	Mutual Funds	0	0.00	0	0.00	0	0.00
	Alternative Investment Fund	2493455	0.95	24,93,455	0.94	24,93,455	0.93
	Insurance Companies	0	0.00	0	0.00	0	0.00
	Central Government	4756000	1.81	47,56,000	1.80	47,56,000	1.78
	Foreign Portfolio Investors Category I	10040286	3.82	1,00,40,286	3.80	1,00,40,286	3.76
	Foreign Portfolio Investors Category II	3687145	1.40	36,87,145	1.39	36,87,145	1.38
	Sub-Total - B1	**20976886**	**7.98**	**2,09,76,886**	**7.93**	**2,09,76,886**	**7.86**
2	Non-Institutional Investors			0	0.00		0.00
	Individuals	69454899	26.42	6,94,54,899	26.27	7,18,55,128	26.93
	Body Corporate	21893538	8.33	2,18,93,538	8.28	2,18,93,538	8.20
	Others	13077106	4.97	1,45,77,106	5.51	1,45,77,106	5.46
	Sub-Total - B2	**104425543**	**39.72**	**10,59,25,543**	**40.06**	**10,83,25,772**	**40.60**
	total b1+b2	**125402429**	**47.69**	**12,69,02,429**	**47.99**	**12,93,02,658**	**48.46**
	GRAND TOTAL (A+B1+B2)	**26,29,36,776**	**100.00**	**26,44,36,776**	**100.00**	**26,68,37,005**	**100.00**

ANNEXURE B

DETAILS OF DIRECTOR SEEKING APPOINTMENT /RE-APPOINTMENT AT THE ANNUAL GENERAL MEETING PURSUANT TO THE PROVISIONS OF (I) SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND (II) SECRETARIAL STANDARD ON GENERAL MEETINGS ('SS-2'), ISSUED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA AND ARE PROVIDED HEREIN BELOW:

1.	Name of Director	**Shalini Pritamdasani**
2.	DIN	00073508
3.	Category	Non – Executive
4.	DOB	10/03/1972
5.	AGE	54
6.	Nationality	Indian
7.	Date of first appointment on the Board	31st March 2022
8.	Relationship with Directors, Manager and KMP	Sister of Akshay Chhabra
9.	Qualification	Bachelor of Science
10.	Expertise in Specific Area	Marketing
11.	Detail of Board Meetings attended	12 out of 12
12.	Term and Condition of Re appointment along with Remuneration	Non – Executive
13.	Remuneration last drawn	Nil
14.	Membership of Committee of One Point One Solutions Limited	Nomination and Remuneration Committee Stakeholders Relationship Committee
15.	List of Directorship held in other Companies (excluding foreign, private & Section 8 Company.)	Nil
16.	Membership/Chairmanship of Committee across other public Companies	Nil
17.	No of Shares held in the Company	Nil

By order of Board of Director
For One Point One Solutions Limited

Sd/-
Pritesh Sonawane
Company Secretary and Compliance Officer
Place: Navi Mumbai
Date: 2nd September, 2026
Reg. Office: Unit no. 501, 5th Floor, Naman Centre,
G Block, C-31, Bandra Kurla Complex, Bandra (E),
Mumbai 400051, Maharashtra, India

REMOTE EVOTING AND INSTAMEET VC INSTRUCTIONS:

A. REMOTE EVOTING INSTRUCTIONS:

In terms of SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants.

Shareholders are advised to update their mobile number and email Id correctly in their demat accounts to access remote e-Voting facility.

Login method for Individual shareholders holding securities in demat mode:

Individual Shareholders holding securities in demat mode with NSDL

METHOD 1 - NSDL OTP based login

a) Visit URL: https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp

b) Enter your 8 - character DP ID, 8 - digit Client Id, PAN, Verification code and generate OTP.

c) Enter the OTP received on your registered email ID/ mobile number and click on login.

d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.

e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Shareholders/ Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.

Google Play | App Store

METHOD 2 - NSDL IDeAS facility

Shareholders registered for IDeAS facility:

a) Visit URL: https://eservices.nsdl.com and click on "Beneficial Owner" icon under "IDeAS Login Section".

b) Enter IDeAS User ID, Password, Verification code & click on "Log-in".

c) Post successful authentication, you will be able to see e-Voting services under Value added services section. Click on "Access to e-Voting" under e-Voting services.

d) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Shareholders not registered for IDeAS facility:

a) To register, visit URL: https://eservices.nsdl.com and select "Register Online for IDeAS Portal" or click on https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp

b) Enter 8-character DP ID, 8-digit Client ID, Mobile no, Verification code & click on "Submit".

c) Enter the last 4 digits of your bank account / generate 'OTP'

d) Post successful registration, user will be provided with Login ID and password.

e) Follow steps given above in points (a-d).

METHOD 3 - NSDL e-voting website

a) Visit URL: https://www.evoting.nsdl.com

b) Click on the "Login" tab available under 'Shareholder/Member' section.

c) Enter User ID (i.e., your 16-digit demat account no. held with NSDL), Password/OTP and a Verification Code as shown on the screen & click on "Login".

d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.

e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Individual Shareholders holding securities in demat mode with CDSL

METHOD 1 - CDSL e-voting page

a) Visit URL: https://www.cdslindia.com.

b) Go to e-voting tab.

c) Enter 16-digit Demat Account Number (BO ID) and PAN No. and click on "Submit".

d) System will authenticate the user by sending OTP on registered Mobile and Email as recorded in Demat Account

e) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

METHOD 2 - CDSL Easi/ Easiest facility:

Shareholders registered for Easi/ Easiest facility:

a) Visit URL: https://web.cdslindia.com/myeasitoken/Home/Login or Visit URL: www.cdslindia.com, click on "Login" and select "My Easi New (Token)".

b) Enter existing username, Password & click on "Login".

c) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Shareholders not registered for Easi/ Easiest facility:

a) To register, visit URL: https://web.cdslindia.com/myeasitoken/Home/EasiRegistration / https://web.cdslindia.com/myeasitoken/Home/EasiestRegistration.

b) Proceed with updating the required fields for registration.

c) Post successful registration, user will be provided username and password on the registered email id. Follow steps given above in points (a-c).

Individual Shareholders holding securities in demat mode with Depository Participant

Individual shareholders can also login using the login credentials of your demat account through your depository participant registered with NSDL / CDSL for e-voting facility.

a) Login to DP website

b) After Successful login, user shall navigate through "e-voting" option.

c) Click on e-voting option, user will be redirected to NSDL / CDSL Depository website after successful authentication, wherein user can see e-voting feature.

d) Post successful authentication, click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Login method for shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode.

Shareholders holding shares in physical mode / Non-Individual Shareholders holding securities in demat mode as on the cut-off date for e-voting may register and vote on InstaVote as under:

STEP 1: LOGIN / SIGNUP on InstaVote

Shareholders registered for INSTAVOTE facility:

a) Visit URL: https://instavote.linkintime.co.in & click on “Login” under ‘SHARE HOLDER’ tab.

b) Enter details as under:

1. User ID: Enter User ID
2. Password: Enter existing Password
3. Enter Image Verification (CAPTCHA) Code
4. Click “Submit”.

InstaVote USER ID		
	NSDL	User ID is 8 Character DP ID followed by 8 Digit Client ID (e.g.IN123456) and 8 digit Client ID (eg.12345678).
	CDSL	User ID is 16 Digit Beneficiary ID.
	Shares held in physical form	User ID is Event No + Folio no. registered with the Company

(Home page of e-voting will open. Follow the process given under "Steps to cast vote for Resolutions”)

Shareholders not registered for INSTAVOTE facility:

a) Visit URL: https://instavote.linkintime.co.in & click on “Sign Up” under ‘SHARE HOLDER’ tab & register with details as under:

1. User ID: Enter User ID
2. PAN: Enter your 10-digit Permanent Account Number (PAN) (Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided to you, if applicable.

InstaVote USER ID		
	NSDL	User ID is 8 Character DP ID followed by 8 Digit Client ID (e.g.IN123456) and 8 digit Client ID (eg.12345678).
	CDSL	User ID is 16 Digit Beneficiary ID.
	Shares held in physical form	User ID is Event No + Folio no. registered with the Company

3. DOB/DOI: Enter the Date of Birth (DOB) / Date of Incorporation (DOI) (As recorded with your DP/Company - in DD/MM/YYYY format)
4. Bank Account Number: Enter your Bank Account Number (last four digits), as recorded with your DP/Company.
   - o Shareholders, holding shares in NSDL form, shall provide ‘point 4’ above.
   - o Shareholders, holding shares in CDSL form, shall provide ‘point 3’ or ‘point 4’ above.
   - o Shareholders, holding shares in physical form but have not recorded ‘point 3’ and ‘point 4’, shall provide their Folio number in ‘point 4’ above
5. Set the password of your choice.

   (The password should contain minimum 8 characters, at least one special Character (!#$&*), at least one numeral, at least one alphabet and at least one capital letter).
6. Enter Image Verification (CAPTCHA) Code.
7. Click “Submit” (You have now registered on InstaVote).

   Post successful registration, click on “Login” under ‘SHARE HOLDER’ tab & follow steps given above in points (a-b).

STEP 2: Steps to cast vote for Resolutions through InstaVote

A. Post successful authentication and redirection to InstaVote inbox page, you will be able to see the “Notification for e-voting”.

B. Select ‘View’ icon. E-voting page will appear.

C. Refer the Resolution description and cast your vote by selecting your desired option ‘Favour / Against’ (If you wish to view the entire Resolution details, click on the ‘View Resolution’ file link).

D. After selecting the desired option i.e. Favour / Against, click on 'Submit'.

E. A confirmation box will be displayed. If you wish to confirm your vote, click on 'Yes', else to change your vote, click on 'No' and accordingly modify your vote.

NOTE: Shareholders may click on "Vote as per Proxy Advisor's Recommendation" option and view proxy advisor recommendations for each resolution before casting vote. "Vote as per Proxy Advisor's Recommendation" option provides access to expert insights during the e-Voting process. Shareholders may modify their vote before final submission.Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently.

Non-Individual Body corporate shareholders shall send a scanned copy of the board resolution authorising its representative to vote, to the scrutinizer at registered email address with a copy marked to RTA at enotices@in.mpms.mufg.com and the company at registered email address.

Guidelines for Institutional shareholders ("Custodian / Corporate Body/ Mutual Fund")

STEP 1 – Custodian / Corporate Body/ Mutual Fund Registration

A. Visit URL: https://instavote.linkintime.co.in

B. Click on "Sign Up" under "Custodian / Corporate Body/ Mutual Fund"

C. Fill up your entity details and submit the form.

D. A declaration form and organization ID is generated and sent to the Primary contact person email ID (which is filled at the time of sign up). The said form is to be signed by the Authorised Signatory, Director, Company Secretary of the entity & stamped and sent to insta.vote@linkintime.co.in.

E. Thereafter, Login credentials (User ID; Organisation ID; Password) is sent to Primary contact person's email ID. (You have now registered on InstaVote)

STEP 2 – Investor Mapping

A. Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.

B. Click on "Investor Mapping" tab under the Menu section

C. Map the Investor with the following details:

1) 'Investor ID' – Investor ID for NSDL demat account is 8 Character DP ID followed by 8 Digit Client ID i.e., IN00000012345678; Investor ID for CDSL demat account is 16 Digit Beneficiary ID.

2) 'Investor's Name - Enter Investor's Name as updated with DP.

3) 'Investor PAN' - Enter your 10-digit PAN.

4) 'Power of Attorney' - Attach Board resolution or Power of Attorney.

NOTE: File Name for the Board resolution/ Power of Attorney shall be – DP ID and Client ID or 16 Digit Beneficiary ID.

Further, Custodians and Mutual Funds shall also upload specimen signatures.

D. Click on Submit button. (The investor is now mapped with the Custodian / Corporate Body/ Mutual Fund Entity). The same can be viewed under the "Report section".

STEP 3 – Steps to cast vote for Resolutions through InstaVote

The corporate shareholder can vote by two methods, during the remote e-voting period.

METHOD 1 - VOTES ENTRY

a) Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.

b) Click on "Votes Entry" tab under the Menu section.

c) Enter the "Event No." for which you want to cast vote.

Event No. can be viewed on the home page of InstaVote under "On-going Events".

d) Enter "16-digit Demat Account No.".

e) Refer the Resolution description and cast your vote by selecting your desired option 'Favour / Against' (If you wish to view the entire Resolution details, click on the 'View Resolution' file link). After selecting the desired option i.e. Favour / Against, click on 'Submit'.

f) A confirmation box will be displayed. If you wish to confirm your vote, click on 'Yes', else to change your vote, click on 'No' and accordingly modify your vote.

(Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

METHOD 2 - VOTES UPLOAD

a) Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.

b) After successful login, you will see "Notification for e-voting".

c) Select "View" icon for "Company's Name / Event number".

d) E-voting page will appear.

e) Download sample vote file from "Download Sample Vote File" tab.

f) Cast your vote by selecting your desired option 'Favour / Against' in the sample vote file and upload the same under "Upload Vote File" option.

g) Click on 'Submit'. 'Data uploaded successfully' message will be displayed.

(Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

NOTE: Non-Individual Body corporate shareholders shall send a scanned copy of the board resolution authorising its representative to vote, to the scrutinizer at registered email address with a copy marked to RTA at enotices@in.mpms.mufg.com and the company at registered email address.

HELPDESK:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode facing any technical issue in login may contact INSTAVOTE helpdesk by sending a request at enotices@in.mpms.mufg.com or contact on: - Tel: 022 – 4918 6000.

Individual Shareholders holding securities in demat mode:

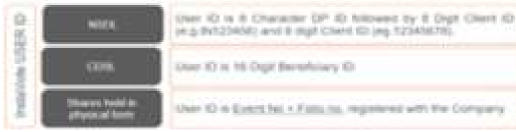
Individual Shareholders holding securities in demat mode may contact the respective helpdesk for any technical issues related to login through Depository i.e., NSDL and CDSL.

Login Type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending request at evoting@nsdl.co.in or call at: 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

Forgot Password:

Individual Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Individual Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both then the shareholder can use the "Forgot Password" option available on: https://instavote.linkintime.co.in



- Click on "Login" under 'SHARE HOLDER' tab.
- Further Click on "forgot password?"
- Enter User ID, select Mode and Enter Image Verification code (CAPTCHA).
- Click on "SUBMIT".

In case Custodian / Corporate Body/ Mutual Fund has forgotten the USER ID [Login ID] or Password or both then the shareholder can use the "Forgot Password" option available on: https://instavote.linkintime.co.in

- Click on 'Login' under "Custodian / Corporate Body/ Mutual Fund" tab
- Further Click on "forgot password?"
- Enter User ID, Organization ID and Enter Image Verification code (CAPTCHA).
- Click on "SUBMIT".

In case shareholders have a valid email address, Password will be sent to his / her registered e-mail address. Shareholders can set the password of his/her choice by providing information about the particulars of the Security Question and Answer, PAN, DOB/DOI etc. The password should contain a minimum of 8 characters, at least one special character (!#$&*), at least one numeral, at least one alphabet and at least one capital letter.

Individual Shareholders holding securities in demat mode with NSDL/ CDSL has forgotten the password:

Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both, then the Shareholders are advised to use Forget User ID and Forget Password option available at above mentioned depository/ depository participants website.

General Instructions - Shareholders

- It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- For shareholders/ members holding shares in physical form, the details can be used only for voting on the resolutions contained in this Notice.
- During the voting period, shareholders/ members can login any number of time till they have voted on the resolution(s) for a particular "Event".

B. INSTAMEET VC INSTRUCTIONS:

In terms of Ministry of Corporate Affairs (MCA) General Circular No. 03/2025 dated 22.09.2025, the companies can continue to conduct AGMs by VC or OAVM, as per the existing procedural requirements. Till further orders, the relaxations will remain in force.

Shareholders are advised to update their mobile number and email Id correctly in their demat accounts to access InstaMeet facility.

Login method for shareholders to attend the General Meeting through InstaMeet:

a) Visit URL: https://instameet.in.mpms.mufg.com & click on "Login".

b) Select the "Company Name" and register with your following details:

c) Select Check Box - Demat Account No. / Folio No. / PAN

- Shareholders holding shares in NSDL/ CDSL demat account shall select check box - Demat Account No. and enter the 16-digit demat account number.
- Shareholders holding shares in physical form shall select check box – Folio No. and enter the Folio Number registered with the company.
- Shareholders shall select check box – PAN and enter 10-digit Permanent Account Number (PAN). Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided by MUFG Intime, if applicable.
- Mobile No: Mobile No. as updated with DP is displayed automatically. Shareholders who have not updated their Mobile No with the DP shall enter the mobile no.
- Email ID: Email Id as updated with DP is displayed automatically. Shareholders who have not updated their Email Id with the DP shall enter the Email Id.

d) Click "Go to Meeting"

You are now registered for InstaMeet, and your attendance is marked for the meeting.

Instructions for shareholders to Speak during the General Meeting through InstaMeet:

a) Shareholders who would like to speak during the meeting must register their request with the company at company's registered email address.

b) Shareholders will get confirmation on first cum first basis depending upon the provision made by the company.

c) Shareholders will receive "speaking serial number" once they mark attendance for the meeting. Please remember speaking serial number and start your conversation with panellist by switching on video mode and audio of your device.

d) Other shareholder who has not registered as "Speaker Shareholder" may still ask questions to the panellist via active chat-board during the meeting.

*Shareholders are requested to speak only when moderator of the meeting/ management will announce the name and serial number for speaking.

Instructions for Shareholders to Vote during the General Meeting through InstaMeet:

Once the electronic voting is activated during the meeting, shareholders who have not exercised their vote through the remote e-voting can cast the vote as under:

a) On the Shareholders VC page, click on link "Cast your vote".

b) Enter your 16-digit Demat Account No. / Folio No. and OTP (received on the registered mobile number/ registered email Id) received during registration for InstaMeet.

c) Click on 'Submit'.

d) After successful login, you will see "Resolution Description" and against the same the option "Favour/ Against" for voting.

e) Cast your vote by selecting appropriate option i.e. "Favour/Against" as desired. Enter the number of shares (which represents no. of votes) as on the cut-off date under 'Favour/Against'.

f) After selecting the appropriate option i.e. Favour/Against as desired and you have decided to vote, click on "Save". A confirmation box will be displayed. If you wish to confirm your vote, click on "Confirm", else to change your vote, click on "Back" and accordingly modify your vote. Once you confirm your vote on the resolution, you will not be allowed to modify or change your vote subsequently.

Note:

- Shareholders/ Members, who will be present in the General Meeting through InstaMeet facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting facility during the meeting.
- Shareholders/ Members who have voted through Remote e-Voting prior to the General Meeting will be eligible to attend/ participate in the General Meeting through InstaMeet. However, they will not be eligible to vote again during the meeting.
- Shareholders/ Members are encouraged to join the Meeting through Tablets/ Laptops connected through broadband for better experience.
- Shareholders/ Members are required to use Internet with a good speed (preferably 2 MBPS download stream) to avoid any disturbance during the meeting.
- Please note that Shareholders/ Members connecting from Mobile Devices or Tablets or through Laptops connecting via Mobile Hotspot may experience Audio/Visual loss due to fluctuation in their network. It is therefore recommended to use stable Wi-FI or LAN connection to mitigate any kind of aforesaid glitches.

Helpdesk:

Shareholders facing any technical issue in login may contact INSTAMEET helpdesk by sending a request at instameet@in.mpms.mufg.com or contact on: - Tel: 022 – 4918 6000 / 4918 6175.

NOTES

Shareholders' Detail updation cum-consent form

To,
The Board of Directors,
Unit no. 501, 5th Floor, Naman Centre, G Block,
C-31, Bandra Kurla Complex, Bandra (E),
Mumbai 400051, Maharashtra, India

I/ We the member(s) of the Company do hereby request you to kindly register/ update my e-mail address with the Company. I/ We, do hereby agree and authorize the Company to send me/ us all the communications in electronic mode at the e-mail address mentioned below. Please register the below mentioned e-mail address / mobile number for sending communication through e-mail/ mobile.

Folio No		DP-ID		Client ID	
Name of the Registered Holder (1st)					
Name of the joint holder(s)					
Registered Address					
			Pin :		
Mobile Nos. (to be registered)					
E-mail ID (to be registered)					
Bank Account detail					
Name of the Bank					
Account Number					
Address of the Branch					
IFSC Code					
MICR Code					

Signature of the member(s)*

* Signature of all the members is required in case of joint holding.

Form No. SH-13
Nomination Form
(Pursuant to Section 72 of the Companies Act, 2013 and Rule 19(1) of the Companies (Share Capital and Debentures) Rules 2014)

To,
The Board of Directors,
Unit no. 501, 5th Floor, Naman Centre, G Block,
C-31, Bandra Kurla Complex, Bandra (E),
Mumbai 400051, Maharashtra, India

I / We____ the holder(s) of the securities particulars of which are given hereunder wish to make nomination and do hereby nominate the following persons in whom shall vest, all the rights in respect of such securities in the event of my/our death.

1. PARTICULARS OF THE SECURITIES (in respect of which nomination is being made)

Name of Securities	Folio No.	No. of Securities	Certificate No.	Distinctive No.

2. PARTICULARS OF NOMINEE/S —

(a) Name:

(b) Date of Birth:

(c) Father's/Mother's/Spouse's name:

(d) Occupation:

(e) Nationality:

(f) Address:

(g) E-mail id:

(h) Relationship with the security holder:

3. IN CASE NOMINEE IS A MINOR—

(a) Date of birth:

(b) Date of attaining majority

(c) Name of guardian:

(d) Address of guardian:

Name: ______________________________________

Address: ____________________________________

Name of the Security Holder(s) ____

Signatures: ____

Witness with name and address: ____

INSTRUCTIONS:

1. Please read the instructions given below very carefully and follow the same to the letter. If the form is not filled as per instructions, the same will be rejected.

2. The nomination can be made by individuals only. Non-individuals including society, trust, body corporate, partnership firm, Karta of Hindu Undivided Family, holder of power of attorney cannot nominate. If the Shares are held jointly all joint holders shall sign (as per the specimen registered with the Company) the nomination form.

3. A minor can be nominated by a holder of Shares and in that event the name and address of the Guardian shall be given by the holder.

4. The nominee shall not be a trust, society, body corporate, partnership firm, Karta of Hindu Undivided Family, or a power of attorney holder. A non-resident Indian can be a nominee on re-patriable basis.

5. Transfer of Shares in favor of a nominee shall be a valid discharge by a Company against the legal heir(s).

6. Only one person can be nominated for a given folio.

7. Details of all holders in a folio need to be filled; else the request will be rejected.

8. The nomination will be registered only when it is complete in all respects including the signature of (a) all registered holders (as per specimen lodged with the Company) and (b) the nominee.

9. Whenever the Shares in the given folio are entirely transferred or dematerialized, then this nomination will stand rescinded.

10. Upon receipt of a duly executed nomination form, the Registrars & Transfer Agent of the Company will register the form and allot a registration number. The registration number and folio no. should be quoted by the nominee in all future correspondence.

11. The nomination can be varied or cancelled by executing fresh nomination form.

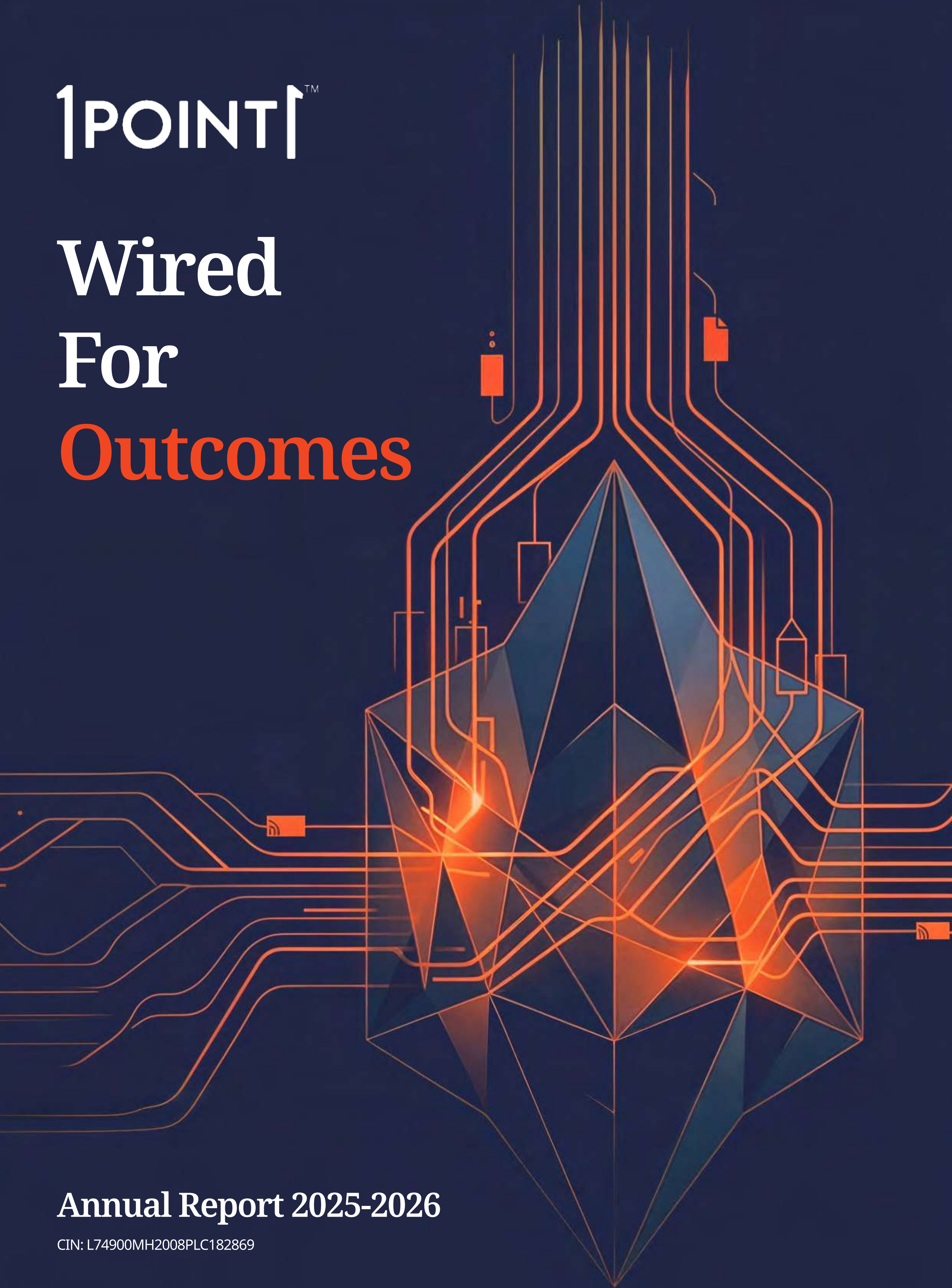
12. The Company will not entertain any claims other than those of a registered nominee, unless so directed by a Court.

13. The intimation regarding nomination / nomination form shall be filed in duplicate with the Registrars & Transfer Agents of the Company who will return one copy thereof to the members.

14. For shares held in dematerialized mode nomination is required to be filed with the Depository Participant in their prescribed form.

1POINT1™

Wired For Outcomes



Annual Report 2025-2026

CIN: L74900MH2008PLC182869

ABOUT THIS REPORT:

This 18th Annual Report for FY 2025-26 has been prepared in accordance with the provisions of the Companies Act, 2013, and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. It reflects our journey, our wins, our learnings, and our unwavering commitment to stakeholder value creation. Within these pages, you will find our financial performance, strategic milestones, governance practices, and the story of our evolution into a global, AI-powered customer experience and enterprise operations company

The Report covers the Company's performance for the financial year ended March 31, 2026. Financial information presented herein is prepared in compliance with applicable Indian Accounting Standards (Ind AS) and the requirements of the Companies Act, 2013.

The Report is available on the Company's website at www.1point1.com and on the websites of the National Stock Exchange of India Ltd (NSE) and Bombay Stock Exchange (BSE), in compliance with regulatory requirements.

Forward-looking Statement:

This Report contains forward-looking statements that involve risks and uncertainties. These statements are based on current expectations and assumptions. Actual results could differ materially from those expressed or implied. Important factors that could influence outcomes include economic conditions, demand in the BPM industry, changes in government regulations, and other factors such as litigation and labor relations. The Company assumes no obligation to update these forward-looking statements, except as required by law. Readers are advised to exercise their own judgment in assessing the risks associated with the Company.

CORPORATE INFORMATION

Board of Directors

Mr. Akshay Chhabra
Chairman & Managing Director

Mr. Akashanand Karnik
Whole Time Director

Dr. Chandrasekher Yerramalli
Independent Director

Mr. Arjun Bhatia
Independent Director

Mr. Rushabh Vyas
Independent Director

Mrs. Shalini Pritamdasani
Non-executive Director

Audit Committee

Mr. Rushabh Vyas
Chairman

Dr. Chandrasekher Yerramalli
Member

Mr. Akshay Chhabra
Member

Stakeholders Relationship Committee

Dr. Chandrasekher Yerramalli
Chairman

Mrs. Shalini Pritamdasani
Member

Mr. Akashanand Karnik
Member

Nomination & Remuneration Committee

Mr. Rushabh Vyas
Chairman

Dr. Chandrasekher Yerramalli
Member

Mrs. Shalini Pritamdasani
Member

Corporate Social Responsibility Committee

Mr. Rushabh Vyas
Chairman

Dr. Chandrasekher Yerramalli
Member

Mr. Akshay Chhabra
Member

Statutory Auditors

M/s. SIGMAC & Co., Chartered Accountants
Firm Registration No: 116351W

Secretarial Auditors

M/s. Mihen Halani and Associates
Practicing Company Secretaries

Bankers

Axis Bank Limited
Union Bank of India Limited
HDFC Bank Limited

Registered Office

Unit no. 501, 5th Floor,
Naman Centre, G Block,
C-31, Bandra Kurla Complex,
Bandra (E), Mumbai 400051,
Maharashtra, India.

Corporate Office

C-42, TTC Industrial Area, MIDC,
Village - Pawane, Navi Mumbai,
Maharashtra – 400705

REGISTRAR AND TRANSFER AGENT (RTA): MUFG INDIA PRIVATE LIMITED

C-101, 1st Floor, 247 Park, L.B.S. Marg,
Vikhroli (West), Mumbai, 400083, Maharashtra
Tel: +91 22 49186200; Fax: +91 22 49186195
Email: onepointone.ipo@linkintime.co.in
Website: https://in.mpms.mufg.com/
Contact Person: Mr. Dilip Rajpurohit

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CHAIRMAN & MANAGING DIRECTOR'S MESSAGE

BUILT FOR WHAT'S NEXT.

Dear Esteemed Shareholders,

It is with immense pride that I present the 18th Annual Report for the financial year 2025-26, a period that truly underscores One Point One Solutions Limited's strategic evolution and unwavering commitment to pioneering innovation.

I have always believed that businesses must reinvent themselves to remain relevant. Over three decades, my journey has been shaped by the conviction that leadership is not about responding to change after it happens, but about anticipating where the world is heading and building the capabilities required for what comes next. This philosophy has guided the evolution of 1Point1 Solutions, from a single operations floor to a globally integrated, AI-first enterprise. We have consciously invested in global delivery, technology, domain expertise and Agentic AI because I believe the next phase of enterprise transformation will be defined by the convergence of human intelligence, technology and domain knowledge, with success increasingly measured not by activity, but by tangible business outcomes.

My leadership has evolved from managing execution to building an institution that can continuously adapt, scale and create new opportunities. Every major inflection point, from industry disruption and global expansion to acquisitions and the emergence of AI, has reinforced the importance of thinking beyond the immediate horizon. I believe sustainable growth requires clarity of purpose, disciplined execution, financial rigour and accountability, but also the courage to make strategic investments before their full potential becomes visible. At 1Point1, we have followed this approach deliberately. Our global expansion, the integration of Netcom BCC and the creation of ResolX are not isolated initiatives; they are strategic building blocks for a larger transformation, from traditional service delivery towards intelligent, technology-enabled and outcome-led enterprise operations.

The business environment today is undergoing a fundamental shift. Customer experience is moving from interaction management to resolution, intelligence and measurable outcomes, while Agentic AI is changing the role technology can play, from assisting people to increasingly executing workflows and decisions. This creates an opportunity to fundamentally rethink the economics and architecture of enterprise services. At 1Point1, we are preparing for that shift by bringing together global scale, deep domain expertise, technology and human intelligence. Our objective is not simply to help enterprises manage complexity, but to turn that complexity into opportunity, improve operating leverage and create sustainable value.

This is what Wired for Outcomes means to us. It is more than a theme. It reflects how we are building the organisation. We are designing our capabilities, investments and operating model around the outcomes our clients seek including greater efficiency, stronger customer relationships, faster resolution and measurable business impact. The next decade will favour organisations that can combine innovation with governance, speed with discipline, and technology with accountability. We intend to be one of those organisations that do not merely follow the transformation, but are help shape it. We did not wait for the future to arrive. We built the capabilities to deliver its outcomes.

I extend my heartfelt gratitude to our shareholders for their unwavering trust and confidence. Our employees remain the backbone of our success—their dedication, passion, and resilience inspire us every day. We also thank our clients for their continued partnership and our partners for their invaluable support. As we move forward, we remain focused on delivering excellence, embracing innovation, and building a future that we can all be proud of. With a shared vision and a determined spirit, I am confident that One Point One Solutions Limited is poised for greater heights in the years ahead.

Thank you for your continued belief in our company.

We Don't Follow Transformation. We Engineer It.

For One Point One Solutions Limited
SD/-

Akshay Chhabra

Chairman and Managing Director
DIN: 00958197

WIRED FOR OUTCOMES

Driving Impact At Global Scale
Anticipating the Shift.
Building for What Comes Next.

Customer experience and enterprise operations are entering a fundamentally new era. For years, the industry was structured around managing interactions, optimizing for volume, speed, capacity and incremental efficiency. Today, that starting line is shifting. Enterprises increasingly demand more than activity; they expect resolution, operational accountability and measurable business outcomes.

Over the years, 1Point1 Solutions has deliberately invested in the capabilities required for the next generation of enterprise performance, bringing together human expertise, agentic AI, domain intelligence and global delivery into one integrated operating model.

1Point1 Solutions anticipated this transition early, built ahead of the curve, and evolved through three defining chapters - building the foundation, going global and leading with AI. Today, that evolution positions 1Point1 Solutions to help lead the biggest reset in CX.

I. Building the Foundation: Local To National Scale

1Point1 Solutions began on a single operations floor in Mumbai with a simple conviction: every customer interaction is an opportunity to build trust. Over the next decade, we grew into a national customer experience leader, building deep domain expertise across banking, insurance, telecom and healthcare, earning marquee enterprise relationships, and listing on the NSE. This was the foundation: people, process discipline and deep domain expertise.

II. Going Global: Building a Global Delivery Platform

We then deliberately expanded beyond India, building the capabilities and footprint to serve clients globally. ITCube added US delivery and technology capability; ITNITY (Singapore) strengthened AI and software expertise and Netcom BCC in Costa Rica extended near-shore presence across the Americas while adding deep banking-domain expertise and operations across 15 languages. Today 1Point1 Solutions operates 10 delivery centres across 4 continents, serves 100+ marquee enterprise brands with 8,000+ professionals, and is listed on both the NSE and BSE. This evolution gave us our reach - **A global delivery platform built for scale**

III. Leading with AI: From Global CX to AI-Powered CX

Rather than wait for AI to disrupt our industry, we chose to build our proprietary resolution-orchestration platform and applications. 1Point1 Technology Labs was established in 2025, followed by the launch of **ResolX** in May 2026 - our proprietary agentic AI platform, delivering **Resolution-as-a-Service: AI that acts, orchestrates and resolves**, rather than simply answers. As of the date of this report, ResolX is live with 12 deployments across 7 enterprise clients spanning insurance, aviation, banking, automotive and digital assets. This expansion defines our next trajectory, moving from selling capacity to being accountable for outcomes / resolution.

Where We Stand Today

FY26 closed with consolidated revenue from operations of ₹313.38 crore, up 22.2%, EBITDA of ₹90.35 crore, profit of ₹38.21 crore and total comprehensive income up 30.8%, with fourth-quarter revenue accelerating 43.5% year-on-year reflecting the beginning of consolidation.

From conversations to resolutions. From activity to business impact.

Wired for Outcomes.

THE GLOBAL CX RESET:

We Are Built To Lead It

The story of our transformation matters because the market around us is changing at an unprecedented pace.

A Very Large Market, Low AI Adoption

The global customer experience business process outsourcing market was valued at approximately US$113 billion in 2025 and is projected to reach approximately US$300 billion by 2033, growing at a CAGR of 13.0%, according to Grand View Research. At the same time, the market remains in the early stages of its AI-led transformation, with AI, machine learning, automation and cloud technologies increasingly reshaping how customer operations are delivered. This creates a significant whitespace opportunity, not simply to participate in a large and growing market, but to help redefine how it operates through scaled, outcome-led AI. Agentic AI systems that can plan, decide and act are fundamentally changing how customer and enterprise work gets done. As the technology foundation of the industry shifts, incumbency alone is no longer enough; enterprise relationships can increasingly be won on a new basis which is intelligence, measurable outcomes and the ability to deliver at global scale.

Our New-Customer Engine: AI in Front

This reset changes how we grow. For new enterprises, we now lead with AI. ResolX opens the door with a focused deployment designed to deliver a measurable outcome within 6–10 weeks. Once the outcome is proven, the relationship expands across additional AI use cases and into our broader human-led services capabilities. And the flywheel turns both ways: across our existing services accounts and acquisitions, ResolX is being introduced into relationships we already hold. Within months of integrating Netcom, we secured two new Central American banking wins through its platform.
AI in front wins the new logo. Services deepen the relationship; every deployment strengthens the platform and accelerates the next win.

Two Engines. Both Growing

Our global human services engine provides the scale, workflows and enterprise relationships through which AI is deployed meaningfully. Our agentic AI engine then expands the value created within those relationships. As automation deepens, our revenue mix progressively shifts toward higher-margin AI, orchestration and outcome-linked models, while our people focus increasingly toward complex, judgement-led work. This is not substitution. It is multiplication. The next era of customer experience will be measured in resolutions, not interactions and that is the measure we are built for.

Acquire. Transform. Expand.

Alongside organic growth and AI-led new-customer wins, we will continue to pursue selective, disciplined acquisitions. We are targeting profitable businesses with strong with blue-chip enterprise client rosters, where our playbook can create value in three moves: acquire the relationships, transform the economics by deploying ResolX, and expand within the client ecosystems those relationships unlock. Netcom BCC is the proof point. Acquired in FY26, its operations are already transformed through ResolX, while its banking relationships delivered two of our first Central American AI wins within months of integration. Going forward, every acquisition will be measured against the same strategic test - Does it bring high-quality enterprise relationships where we can deploy AI, transform delivery economics and expand our share of the client ecosystem?

Trusted to Lead. Built to Deliver

OUR ADVANTAGE

Own The Outcome, Not Simply Execute The Process

Ask a simple question of any CX company - how much of the capability required to deliver the outcome do you actually own? Our answer is what sets 1Point1 Solutions apart. We own more of the value chain, from global delivery and human expertise to technology, data and AI and that is what sets us apart.

Self-sufficient across Domain, Tech, CX and AI.

We bring every capability needed to deliver an enterprise outcome under one roof from deep domain expertise and technology platforms, to global CX operations and proprietary agentic AI. Unlike Competitors who assemble this stack from vendors and partners, we own it end to end. By owning the full stack, we reduce dependencies, retain more value and move faster from capability to outcome.

Enterprise depth that compounds into AI advantage.

We have built deep domain expertise across banking and insurance, telecom, healthcare, aviation, automotive, energy and utilities, legal, e-commerce and digital assets. While many AI companies are starting with technology, we are starting with seventeen years of enterprise experience. Our understanding of industries, processes, data and customer journeys gives us the domain depth to build AI that works in the real world and not simply AI that works in a lab. That depth of experience becomes our AI advantage giving us the context, credibility and domain intelligence to build AI for real-world enterprise outcomes.

Wider Capabilities. Deeper Client Value.

We have expanded on two fronts. Our Service portfolio has grown from CX into collections, trust & safety, finance & accounting, knowledge operations, medical records and IT & product engineering. At the same time our geographic reach has expanded from India to the USA, Singapore, the Gulf and Latin America. Each new capability creates more opportunities within relationships we already have, driving greater revenue and value per client, not simply adding more clients.

AI We Own. Outcomes We Deliver.

ResolX, built within our live operations and proven internally first, completes the stack. We don't just promise outcomes, we put our commitment behind delivering them.

Profitable AI, Built for Real Business

We are building AI from a position of operating strength and not by funding the search for customers, use cases and margins. ResolX is deployed into existing enterprise relationships, workflows and infrastructure, giving it a clear path to revenue from day one. In its first quarter, it was already generating paying enterprise deployments, while the platform continues to be funded by a profitable, dividend-capable business.

In FY26, we delivered ₹90.35 crore of EBITDA and ₹38.21 crore of profit while building our AI platform. We are moving AI from future potential to present economics, designed to contribute to our P&L today.
We are not building for valuation. We are building lasting value for our clients and our shareholders.

One group. Four layers. Every vertical, every geography, every outcome is self-sufficient by design.

Value that scales. Trust that lasts.

OUR DIFFERENTIATION

Outpace. Outperform. Outlast.

In an industry being reshaped by AI, scale alone is no longer a differentiator.
The real advantage lies in bringing together the right intelligence, expertise, technology and execution to solve complex enterprise problems end-to-end. Our differentiation comes from the ability to connect these capabilities in one accountable ecosystem. ResolX brings agentic AI and resolution orchestration; our people bring judgment, empathy and domain expertise; our global delivery engine brings scale and operational rigour. Together, they enable us to move beyond managing activity to taking accountability for resolution.

	Legacy BPM Model	1Point1 Outcome Operations
Scale Model	Headcount as proof of commitment. The bigger the team, bigger the invoice.	800 to 8,000 — the team scales with the outcome, not the contract.
Retention	Clients renew because switching costs are high. Not because results are.	Consecutive renewals, not because contracts lock clients in, but because outcomes keep them.
AI Model	Rented AI layered on top of the same old process.	ResolX: domain-trained, operation-native AI, built inside the workflow, not bolted on top of it.
Commercial Model	We put our fee behind the outcomes we commit to.	Outcome-based incentives: Our fees move with your outcomes, not our effort
Speed to Value	6–18 months to first proof point, if it ever arrives.	First measurable outcome in 6-10 weeks. Not a pilot. Not a dashboard. A result.

From Capacity to Outcome

This is the advantage we are building for the next era is the combination of technology that acts, people who elevate complexity, domain intelligence that understands the workflow, and global execution that delivers at scale. This is how we turn the CX reset from a market shift into a growth opportunity, and why our value proposition goes beyond what we deliver today to what we enable our customers to achieve tomorrow.

Accountable for Resolution, Not Activity.

FROM LEGACY TO LASTING VALUE

A Reputation forged through Consistent & Reliable Business Impact

Trusted to Lead. Proven to Stay.

A legacy is built through consistency in the clients we earn, the relationships we sustain and the outcomes we continue to deliver over time. At 1Point1 Solutions, our legacy is reflected not simply in the breadth of our client base, but in the depth and longevity of our relationships. Across banking, financial services, insurance, telecom, government, healthcare, logistics, utilities, retail, entertainment and technology, we have built long-standing partnerships that have evolved through changing markets, technologies and business needs.

Clients	Number of Years ('09–'26)	Clients	Renewals	Contracts
BFSI	'09–'26	28	10	31
Telecom	'13–'26	5	0	5
Healthcare	'20–'26	8	3	9
Utility	'17–'26	4	0	4
Retail & Ecommerce	'18–'26	3	0	5
TTH	'23–'26	5	2	7
Technology	'15–'26	8	0	8
Construction	'15–'26	4	4	4
Automobile	'22–'26	4	0	4
Consumer Durables	'14–'26	8	9	8
Legal	'21–'26	6	0	6
Manufacturing	'22–'26	5	0	5
Government	'09–'26	3	0	3
Logistics	'24–'26	3	0	3
Entertainment	'13–'26	2	0	2
Other	'20–'26	3	0	3

Built on Relationships. Proven through Renewals.

Built on Relationships. Proven Through Renewals.

Our strongest proof of trust is the decision of clients to stay with us. Across our portfolio, long-tenured relationships and repeated renewals demonstrate that value is not created in a single contract cycle; it is earned continuously. The capability to retain relationships over multiple years reflects consistent execution, operational reliability and the ability to evolve alongside our clients.

A Legacy That Has Evolved With the Market

Our journey has moved from building scale in traditional BPM to creating a broader, technology-led and AI-first operating model, expanding our capabilities, geographies and technology footprint while preserving the operational discipline that has sustained client trust. The legacy contract was once defined by capacity and continuity; today, our relationships are increasingly defined by measurable outcomes, deeper capabilities and shared accountability. What remains constant is the trust built over time; what continues to evolve is the value we create from it. Our legacy is built on what clients trusted us to deliver yesterday, what they continue to trust us with today, and what we are equipped to deliver tomorrow.

Trusted to Lead. Built to Deliver.

COMPANY OVERVIEW

Crossing Shores. Conquering Next.

1Point1 Solutions is a global, AI-powered Customer Experience and Enterprise Operations company, helping enterprises transform complex customer and business processes through technology, domain expertise and intelligent execution. Headquartered in Mumbai, India, and backed by 17 years of operational excellence, 1Point1 Solutions has evolved from a single operations floor into a global enterprise with 10 delivery centers across the globe and a dual listing on the NSE and BSE.

Today, 1Point1 Solutions operates across India, USA, UK, UAE, Singapore and LATAM, with a distributed delivery network comprising offshore centers across six cities in India and four nearshore centers across Costa Rica, Colombia and Panama. This strategically positioned footprint enables the company to operate seamlessly across time zones, support multilingual and regional requirements, and deliver greater flexibility, resilience and scalability to global enterprises. Powered by 8,000+ experienced professionals and trusted by 100+ enterprises, 1Point1 Solutions combines global delivery scale with the agility and innovation of a technology-led organization.

Our multi-shore delivery model brings together the right combination of geography, talent, technology and domain expertise to manage complex, high-volume and highly regulated workflows across markets, channels and time zones. Our delivery infrastructure supports 24x7 operations, multilingual customer engagement, digitally enabled workflows, analytics-led decision-making and technology-assisted execution, helping clients scale while maintaining quality, compliance and customer experience. This model also enables clients to deploy the optimal mix of offshore and nearshore capabilities, supported by standardized governance and technology-led orchestration.

Our domain expertise spans complex and regulated industries, including BFSI, healthcare, travel and hospitality, consumer durables, retail and e-commerce, telecom, utilities, technology and emerging businesses. This breadth of experience has enabled 1Point1 to develop deep process expertise across customer lifecycle management, financial operations, collections and recovery, healthcare workflows, claims, trust and safety , technical support, back-office processing and knowledge-intensive operations. The combination of domain knowledge, operational rigor and technology enables us to continuously improve process performance while delivering greater value to clients.

Our core capabilities encompass end-to-end CX and DX management, collections and recovery, trust and safety, finance and accounting, knowledge process management, and customized IT solutions and product engineering. This enables 1Point1 Solutions to support enterprises across the value chain—from customer acquisition, engagement and servicing to retention, collections, risk and compliance, and complex back-office operations—through an integrated operating model.

Our capabilities are further strengthened by specialized subsidiaries, including ITCube, Netcom BCC and 1Point1 Technology Labs, along with its AI-powered CX arm, ResolX. ResolX, a 1Point1 company, is the agentic AI platform powering Resolution-as-a-Service for enterprise customer operations. ResolX brings together a proprietary AI Resolution Suite comprising four key enablers: Frequensee, Prowise, Omvia and PenPal, that enable intelligence, orchestration and automation across enterprise workflows. This technology layer embeds Hybrid Intelligence into operations, combining the scale and speed of AI with human judgment and contextual expertise.

At the heart of the 1Point1 Solutions model is augmenting human intelligence with AI-led execution. Rather than replacing human expertise, we combine human judgment, deep domain knowledge and autonomous AI capabilities to improve productivity, accelerate decision-making and deliver measurable business outcomes. AI can understand intent, analyze information, orchestrate workflows, make recommendations and increasingly take action, while people remain central to areas requiring judgment, empathy, exception management and accountability. This Human + AI model enables enterprises to transition from traditional effort-based operations to intelligent, responsive and outcome-led execution.

Together, our global footprint, multi-shore delivery capabilities, domain expertise, technology portfolio and AI-powered operating model position 1Point1 Solutions at the intersection of Customer Experience, Digital Transformation, Enterprise Operations and Agentic AI. This creates a broader platform for growth beyond traditional BPM and CX services, opening opportunities across digital operations, technology services, AI-led transformation and outcome-based business models.

At 1Point1 Solutions, our position is not by chance. It is designed and built at the intersection of technology and operational mastery, where intelligence meets execution and performance becomes predictable.

We don't just manage global scale. We engineer the outcomes that power it.

CORPORATE JOURNEY

Engineered For Transformation & Global Impact

We did not simply keep pace with change. We anticipated it, embraced it and engineered what came next. Our journey has never been about passive growth. It has been an intentional masterclass in evolution.

From a single operations floor to a global, AI-powered enterprise, our journey has been defined by one constant - the ambition to go further. Every milestone has expanded our capabilities, every transformation has strengthened our resolve, and every challenge has created an opportunity to reinvent.

Today, 1Point1 Solutions is not looking back at how far we have come. **We are looking ahead at what we can build next.**

The journey has built the foundation. The future will define the impact.

FY 2008 – FY 2016: Foundation & Recognition

- Scaled from a Mumbai startup to a national BPO leader
- Consistent award-winning performance
- Expanded operations across multiple cities

FY 2017 – FY 2018: Growth & Scale

- Successfully achieved SME public listing
- Scaled Mumbai operations significantly
- Grew client base with new logo additions

FY 2018 – FY 2019: Sector Expansion

NSE

- NSE main board listing
- Our BFSI vertical grew by 40%

FY 2021 – FY 2022: Tech Transformation

- Evolved into a tech-forward omnichannel provider
- Expanded into new geographies

Built to evolve. Built to lead.

FY 2022 – FY 2024 Inorganic Growth Expansion

- March 2023 - Established One Point One USA Inc
- February 2024 - First Acquisition - ITCube Solutions Pvt. Ltd.
- Established a robust presence in the global market

FY 2025 – FY 2026 AI-first Approach

- June 2025 - registered tech subsidiary 1POINT1 Technology Labs Pvt. Ltd.
- September 2025 - Second Acquisition - ITNITY PTE Ltd through our subsidiary One Point One Singapore PTE Ltd.
- February 2026, Third Acquisition - Netcom BCC, enabling LATAM expansion

FY 2026 – FY 2027: Beyond & Thriving

- April 2026 - Successfully completed BSE listing
- May 2026 - Launched ResolX as the dedicated CX Agentic AI arm under 1Point1 Technology Labs Pvt. Ltd.

#Unstoppable1Point1

AWARDS & RECOGNITIONS:

The Feats That Define Who We Are!

Yesterday's Achievements. Today's Momentum. Tomorrow's Legacy

Recognition is not the destination, it is a reflection of the standards we set for ourselves. Over the past three years, 1Point1's evolution has been consistently recognized by leading industry bodies, reflecting our transformation from operational excellence and customer experience to AI-led innovation, visionary leadership and enterprise transformation. These accolades validate the strength of our people, technology, domain expertise and execution capabilities and our ability to translate innovation into measurable client value as we continue to expand our global footprint and deepen our AI capabilities.

2024

Organisation

Contact Center Excellence Award

AI

Best AI/ML Driven Data Center Innovation

2025

Organisation

Best Organization for Women Empowerment

Leadership Award for Exceptional Training to the National Scheme (NATS 2025)

2026

Leadership

CMD Akshay Chhabra Awarded Most Promising Business Leader of the Year – ET Edge

AI Leader of the Year – Elets India AI Summit

AI

AI-Powered Analytics Solution of the Year – Elets India AI Summit

Customer Experience AI Solution of the Year – Elets India AI Summit

People

People First Award – India HR Summit, Synnex

Organisation

National Excellence Award for Outsourcing Services – National Prestige Awards, Insight Success

CX Innovation Award – Gen & AgenticAI Conclave, UBS Forum

Best Organization for Development & Transformation – L&D Summit, UBS Forum

Every award is a milestone. Together, they tell the story of a company that continues to raise its ambition, evolve its capabilities and redefine enterprise service delivery. As we move forward, these recognitions reinforce our commitment to building smarter technology, empowering our people and delivering outcomes that matter.

We don't chase recognition. We set the benchmark. **#LeadThe1Point1Way**

STRATEGIC EXPANSIONS:

Building A Future-Ready 1point1

I. ITCube Solutions

Strengthening Technology & KPO

Expanding Capability. Creating New Possibilities.

ITCube strengthened 1Point1's KPO, IT and technology capabilities across digital transformation, software development, analytics and medical record retrieval. Its platforms, including ITConnect, ITLytics and Workflow Systems, laid the foundation for Clariva, our AI-powered medical record retrieval and summarisation solution. ITCube strengthened our technology foundation and enabled intelligent enterprise solutions.

II. ITNITY

Accelerating the AI-First Vision

Bringing Intelligence to Enterprise Workflows.

Our investment in ITNITY accelerated 1Point1's AI-first vision, strengthening automation, intelligent process transformation and technology-led operations. ITNITY moved us closer to the next generation of enterprise operations.

III. Netcom Business Contact Center

Connecting Global Shores

Expanding Our Nearshore Reach Across the Americas.

Netcom strengthened 1Point1's global delivery engine across Costa Rica, Colombia and Panama, adding reach, capacity and banking-domain expertise while connecting our human services capabilities with agentic AI. Netcom brings AI-powered, outcome-led solutions closer to customers across the Americas.

Strategic Value Drivers for Netcom BCC

Nearshore Delivery Footprint

- Establishes a strong nearshore operational footprint with 4 delivery centres across Costa Rica, Colombia and Panama.

Bilingual Scalability for LATAM

- Spanish & English contact centre capabilities engineered to deliver measurable outcomes.

Specialized BFSI Domain Expertise

- Trusted banking outsourcing partner to Costa Rica's leading banks, delivering operational excellence, regulatory compliance and measurable business value, at scale.
- Strengthens capabilities in highly regulated financial services segments through specialized workflows, including:
  - Collections & Recoveries
  - Digital Signatures
  - KYC Verification
  - Fraud Monitoring
  - Credit Administration

AI-First Operational Synergy

- Accelerates growth through integration of 1Point1's proprietary GenAI-powered platforms across Netcom's operations.
- Enhancing compliance, quality assurance, productivity and customer outcomes.

Global growth is about being closer to the customers we serve.

Built to Scale. Wired to Deliver.

Today, we combine human expertise, intelligent automation and global execution across customer experience, enterprise operations, KPO, IT, finance, trust and safety, digital transformation and medical record retrieval. At the centre is ResolX, our agentic AI platform, enabling intelligent engagement, automation and enterprise workflows. The result is a global operating model, where talent and technology come together to deliver measurable outcomes.

Expanding Reach. Engineering Outcomes.

FOUR FOUNDATIONAL PILLARS

From Outsourcing To The Outcome Economy

Engineered for Operations. Built for Outcomes.

At 1Point1 Solutions innovation is built where enterprise work actually happens. By combining domain-specific AI, human expertise and operational intelligence, we transform traditional service models into intelligent, accountable and outcome-led operations that scale globally. Our approach is simple - technology creates value when it works in the real world, within complex workflows, live customer interactions and high-volume business environments.

Built in Operations, Not in a Lab

- Designed around live enterprise workflows and operational constraints.

Proof Behind the Claims

- Production deployments
- Interactions / Workflows resolved end-to-end
- Completion and hand-off accuracy

Domain Intelligence That Knows the Workflow

- Combine domain workflows, compliance logic, escalation rules, decision pathways and human expertise.

Proof Behind the Claims

- Years and industries served
- Workflow libraries
- Language coverage

Accountable for Resolution, Not Activity

- Engineered around completed outcomes, not efforts put in.
- Outcome-linked commercial structure.

Proof Behind the Claims

- Conversions & Retention
- Recoveries & resolved cases
- Turnaround time

Enterprise-Grade Global Execution

- Provides the people, capability, multi-shore delivery and operational ownership required to run AI at enterprise scale.

Proof Behind the Claims

- Countries and delivery sites
- Employee and language scale
- Regulated-industry references

From Intelligent Technology to Intelligent Operations

These four pillars define our approach to the next generation of enterprise operations: built in real workflows, powered by domain intelligence, accountable for outcomes and scaled through global execution.

We don't simply deploy technology. We re-engineer how work gets done.
We don't simply automate activity. We take accountability of the outcome, not effort/seats/transactions.

Engineered for Real Intelligence. Built for Real Workflows. Driven by Real Results.

APPROACH:
Engineering Value For Enterprises

Expertly Engineered Experiences

At 1Point1, technology is not an end in itself; it is a means to engineer better business performance. Modern customer and digital operations often struggle with fragmented systems, disconnected workflows and limited intelligence. 1Point1 brings these layers together by integrating conversational intelligence, unified workflows, domain-trained Agentic AI and outcome-led governance into a connected execution model. The result is greater operational visibility, faster resolution, improved productivity and measurable business impact at enterprise scale.

Engineer the Conversation

CX Layer

- Voice to video
- Engineered to reduce effort
- Frictionless experience at scale
  - Improving CSAT
  - Accelerate resolution

Outcomes:

- 10–15% contact elimination
- 10–13% deflection
- 10–15% AHT improvement

Engineer the Workflow

DX Layer

- Unified AI powered Ecosystem
- Integrated across platforms – KMS, QA, WFM, CRM & dialer
- Orchestrated for speed, precision and scale

Outcomes:

- 25–35% productivity uplift per FTE
- 30–40% TCO reduction

Engineer the Intelligence

Agentic AI Layer

- Domain-trained Agentic AI
- Resolution as a Service (RaaS)
- Unified stack for multi channel communication

Outcomes:

- 40–60% of Tier-1 volume resolved autonomously
- 8–10× faster knowledge response using Agent Assist

Engineer the Outcome

Governance + Commercial

- Global certifications spanning technology, risk governance, and operational excellence
- Designed for transparency, control & human informed decision making

Outcomes:

- Up to 30% of fees indexed to client-defined outcome.

Experience to Execution to Outcomes.

How We Transform Customer Experience End-to-End

Unassisted Care

Inbound
Cognitive channels to eliminate simple queries (NLP IVR, Chat BOT, Email BOT)

Inbound
Reduce inbound interactions, General information, Request, etc.

New Channels
Live Chat, SMS Engagement
Case management, Persona based service, 360 view, auto call tagging, intuitive call tree & Next best action

Deflect
Low Cost | Improved CSAT through ease of interaction

Assisted Care

Workflow Solution
Operational best practices (WFM, Quality Analysis, SLA Management)

Enrich
Improved CSAT | Handle medium to complex queries

Potential Benefits ~30–40% improvement in TCO

- **10–15% — Contact Elimination**
- **10–13% — Contact Deflection**
- **8–10% — Improvement in FCR**
- **10–12% — AHT/Ops Efficiency Improvement**
- **10–5% — CSAT/NPS Improvement**

Key Experience Outcomes

- **A single omni channel experience**
- **Proactive & consistent service across touchpoints**
- **Personalized experience across journey**

Digital transformation creates value only when it improves measurable business performance. By reducing customer and operational friction, connecting fragmented workflows, embedding intelligence into execution and aligning commercial models with outcomes, 1Point1 turns CX and DX into competitive advantage.

Engineered for Performance. Built for Outcomes.

FY26: DUAL GROWTH ENGINE GAINS MOMENTUM

Dual Growth Engines.
One Unstoppable Growth Trajectory

FY26 marked an important inflection point for 1Point1 Solutions as our Dual Growth Engine-Global Delivery Expansion and ResolX Agentic AI Innovation-began working as one integrated growth model. Together, they are reshaping our growth model, expanding our market opportunity and strengthening our ability to capture value across the evolving enterprise operations landscape.

Engine I : Global Human Services

Global Human Services remained a powerful growth catalyst, extending our reach across key markets and strengthening our multi-shore capabilities. The acquisition of Netcom BCC accelerated our entry into LATAM, complementing our established presence across India, North America and APAC. This expanded footprint enhances our ability to serve global enterprises with greater proximity, flexibility and continuity, while creating new opportunities to deepen existing relationships and build new ones.

NETCOM™
A 1POINT1 Company

resolx™

Engine II— ResolX, a 1Point1 company

Alongside this scale, ResolX is creating a new technology-led growth vector. As our proprietary Agentic AI platform, it enables intelligent orchestration across voice, digital and backend workflows. Its Resolution-as-a-Service model moves beyond conventional software and transaction-based models by linking technology more closely to the value created for clients. This opens opportunities to automate workflows, improve productivity and address increasingly complex enterprise requirements.

The real advantage lies in the interaction between these two engines. Our global operations provide the scale, workflows and market access through which AI can be deployed meaningfully, while ResolX expands the value that can be created within those operations. This creates a reinforcing cycle, greater scale creates more opportunities for AI-led transformation, while AI strengthens the economics, relevance and reach of our delivery platform.

As this model gains momentum, 1Point1 Solutions is expanding from a traditional service model into a broader CX, enterprise operations and AI opportunity. The result is a growth architecture designed to support multiple revenue pools, deeper client relationships and increasing participation in higher-value transformation mandates.

Global delivery gives us the reach. ResolX gives us the intelligence. One engine expands our scale; the other multiplies our value. Together, they create a growth flywheel built to move faster, reach further and deliver more. 1Point1 Solutions is not simply scaling the business. We are scaling the value of what the business can deliver.

Trusted to Lead. Built to Deliver

Engine I : Global Human Services

Human Intelligence. Domain Depth. Global Reach.

The first engine is the operating foundation on which 1Point1 Solutions has built its scale. It brings together experienced people, deep domain knowledge, global delivery, governance and enterprise accountability. The integration of Netcom BCC strengthens this foundation with greater scale, deeper domain capabilities, nearshore operations and expanded access to enterprise relationships across the Americas. Netcom BCC's contribution to the Dual Engine extends beyond geographic reach. It increases capability, proximity and growth runway by strengthening 1Point1's presence across the Americas, adding nearshore operations, deepening domain capabilities and expanding enterprise relationships. More importantly, it expands the platform from which 1Point1 can drive organic growth, serve more complex workflows and introduce AI-led transformation across existing and new relationships.

The strength of this engine comes from four connected capabilities.

- Human intelligence brings judgement, empathy, exception handling and accountability.
- Domain depth brings workflow knowledge, compliance logic and decision pathways.
- Global expansion brings multi-shore delivery, multilingual capability and nearshore proximity.
- Enterprise execution brings governance, security, operational ownership and resilience. Together, these capabilities create the operating engine required to manage scale and complexity with trust.

Engine II : ResolX, a 1Point1 Company

Intelligence in Every Conversation. Resolution in Every Outcome.

ResolX is the agentic AI platform powering Resolution-as-a-Service for enterprise customer operations. It combines agentic AI, proprietary resolution orchestration and workflow intelligence to move AI beyond assistance into planning, decision-making, orchestration and execution. Rather than adding another disconnected technology layer, ResolX brings AI agents, enterprise workflows, systems, governed data and human expertise together around defined business outcomes.

Built for the Workflow. Built for the Outcome.

ResolX is positioned around utility over hype. Its model is shaped by real operational requirements, existing enterprise infrastructure and measurable value. Four principles define this proposition: Utility Over Hype, focused on purpose-built tools rather than trends; Zero-Lag Customisation, enabling rapid adaptation to evolving requirements; Direct Value Transfer, reducing unnecessary licensing and integration overhead; and Velocity as a Moat, enabling organisations to move from strategic intent to operational reality faster.

Built in Operations. Not in a Lab.

ResolX's differentiation comes from its proximity to live enterprise operations. Its resolution orchestration is designed around actual workflows, operating constraints, defined outcomes and the enterprise systems clients already use. This creates a direct bridge between AI capability and execution. The model progresses from being built in operations, to being strengthened by domain intelligence, accountable for resolution, and ultimately delivered at global enterprise scale.

The Resolution Suite — One Ecosystem. Multiple Points of Intelligence. One Path to Resolution.

The ResolX ecosystem brings together specialised intelligence across the customer journey, interaction layer and agent workflow through a common orchestration layer. Omvia connects fragmented customer touchpoints into a unified journey.

omvia

Omvia connects fragmented customer touchpoints into a unified journey.

frequensee

Frequensee converts interactions into performance, quality and market intelligence.

prowise

Prowise provides contextual, real-time intelligence and guidance within agent workflows.

penpal

PenPal supports agents with real-time improvements in writing, tone, clarity and communication.

Prowise provides contextual, real-time intelligence and guidance within agent workflows. Frequensee converts interactions into performance, quality and market intelligence. PenPal supports agents with real-time improvements in writing, tone, clarity and communication.Together, these capabilities move the journey from understanding an interaction to guiding action and completing a resolution.

Resolution-as-a-Service — Accountable for Resolution, Not Activity.

Resolution-as-a-Service changes the operating model from managing activity to delivering outcomes. Under this model, AI agents, workflows, enterprise systems, governed data and human experts work through one accountable partner to complete an agreed customer or business outcome. These outcomes can include service resolution, payment recovery, lead conversion, claim processing or customer retention. The model shifts the focus from seats, transactions and effort towards measurable outcomes such as resolution, recovery, conversion, turnaround time, retention, productivity and cost-to-serve.

The Dual Growth Engine Advantage

The strength of the model lies in how the two engines reinforce one another. Global operations provide the scale, domain expertise, workflows and enterprise relationships through which AI can be deployed meaningfully. ResolX then expands the value that can be created within those operations through intelligent orchestration and automation. AI scales execution, while people remain central to judgement, empathy, negotiation, exception handling and accountability.

From conversations to global resolutions. Built to solve. Designed to outperform.

SEVEN DISCIPLINES. ONE INTELLIGENT ENTERPRISE.

Every Function, Engineered.

Enterprise transformation requires more than disconnected tools or multiple point solutions, it requires an integrated partner capable of connecting technology, domain expertise and execution. At 1Point1, our seven core disciplines bring critical enterprise functions together through a unified operating framework, powered by Hybrid Intelligence.

CX DX Management

- Hybrid Intelligence CX Delivery
- Omnichannel Engagement
- Multilingual Support
- Multi-Shore Operations
- Engineered for Cross-sell, Upsell & Retention

- 30% FCR lift
- 15% AHT cut

KPO

- Medical Expertise
- Legal Process Services
- Intellectual Property Support
- AI-Assisted Workflows
- Human Verification
- Quality-Assured Delivery

- 99% accuracy

ResolX – Agentic AI

- Sovereign AI
- Ecosystem
- Resolution-Led Approach
- Unified Solutions for CX DX
- Live deployments for real business outcomes

- 25–35% TCO reduction
- 40–60% efficiency gains

Finance & Accounting

- Touchless Workflow Automation
- Risk & Compliance Governance
- Process Accuracy
- Operational Efficiency

- 30% productivity gains

IT Solutions

- End-to-End Product Engineering
- UX & UI Design
- Application Development
- Data & Analytics
- Cloud Transformation
- Production-Ready
- Solutions

- 99.95% Uptime

Collections & Recovery

- High-Trust Collections across buckets & products
- Engineered to protect books & not just chase payments
- Sustainable Recoveries

- 3% to 5% improvement

Trust & Safety

- Identity Verification
- Fraud Prevention
- Content Risk Management
- High-Risk Ecosystem Expertise
- Decision Accuracy at Scale

- Already live — VKYC, proctoring, credit screening

From protecting high-risk digital ecosystems and optimizing financial operations to accelerating customer experience and enabling autonomous resolution through ResolX, our seven disciplines extend far beyond traditional cost efficiency. They bring together scale, domain depth, technology, security and accountability to help enterprises operate with greater agility and confidence. We don't just support enterprise functions. We engineer them to perform, evolve and deliver measurable long-term impact.

We turn complexity into engineered performance.

PEOPLE & RESPONSIBLE AI

I. Empowering people. Advancing intelligence. Building trust.

Technology may accelerate transformation, but people determine how responsibly and meaningfully it is delivered. At 1Point1, our people remain at the centre of our evolution, bringing the judgment, empathy, domain expertise and human intelligence that complement our AI capabilities. As we build an AI-powered operating model, we are enabling our people to work alongside technology, automating routine work while creating opportunities for higher-value, judgment-led roles. Responsible AI is integral to this journey, with a continued focus on governance, security, transparency, human oversight and responsible deployment, ensuring that intelligence is not only scalable, but trusted across the complex and regulated environments in which our customers operate.

UPSKILLING EVERYDAY.

TCA 2.0 — DEVELOPING FUTURE LEADERS

Learn. Leverage. Lead.

Team Coach Academy 2.0 develops high-potential employees into trainers, coaches and future leaders through structured learning, mentoring and business projects.

FTM — BUILDING FIRST-RATE MANAGERS

Discover. Develop. Deliver.

The First-Time Manager programme helps new managers build communication, coaching, performance management and team leadership skills.

Every skill a step.
Every step a destination.

II. Responsible AI

Innovate responsibly. Scale intelligently.

Responsible AI is integral to this journey. As AI becomes embedded across workflows, we remain focused on governance, accountability, human oversight, data privacy, security, transparency and continuous monitoring to ensure intelligence is deployed responsibly. Our philosophy of Hybrid Intelligence, combining the scalability of AI with the context, judgment and empathy of people, reflects our belief that the future is not technology versus people, but technology amplifying people and people governing technology. Our ambition is to scale intelligence responsibly, with the trust of our people, the confidence of our customers and accountability at every step.

II. Building an AI-Ready Workforce

Responsible AI is not only about how technology is deployed; it is equally about how people are prepared to work with it. As AI reshapes the nature of customer and enterprise operations, we are focused on equipping our people with the skills, confidence and digital fluency needed to thrive in an AI-powered workplace. Through continuous learning, reskilling and hands-on exposure to AI-enabled workflows, we are helping our workforce transition from routine execution towards roles that demand greater analysis, judgment, empathy, creativity and problem-solving. Our objective is to create a workforce that can work with AI, challenge AI and improve outcomes through AI. By combining technology with human context and domain expertise, we are enabling our people to take on more complex responsibilities, make better-informed decisions and focus on higher-value customer and business outcomes. This approach strengthens both individual career growth and organisational capability, ensuring that as technology advances, our people advance with it.

Build the people. Govern the intelligence. Deliver the outcomes.

Board of Directors

Akshay Chhabra

Chairman & Managing Director

Akshay Chhabra serves as the Chairman and Managing Director of our Company, is the visionary who leads our company to success. He holds a degree of B.E. (Electronics Engineering) from the University of Mumbai, his sharp insights and decisive leadership have been key to shaping our core business strategy. He is the strategic force behind our most critical business relationships, continually expanding our network, strengthening industry partnerships, and driving sustainable growth. His vision and leadership have been instrumental in building a strong market presence and positioning the company for continued success.

Akashanand Karnik

Whole Time Director

Akashanand Karnik serves as the Whole Time Director of the company, bringing a wealth of operational and strategic leadership to our core management. He holds a Bachelor of Engineering degree from the University of Allahabad and further fortified his expertise with a Post Graduate Diploma in Business Management from Narsee Monjee Institute of Management Studies. Mr. Karnik possesses extensive experience in business management, specifically focused on customer-centric and process management operations (BPM) across diverse industry verticals. His profound insights span critical sectors including BFSI (Banking, Financial Services, and Insurance), Telecom, Airlines, E-Commerce, and Consumer Durables, making him an invaluable asset in driving our operational excellence and strategic growth.

Shalini Pritamdasani

Non-Executive Director

Shalini Pritamdasani serves as a Non-Executive Director on our Board, bringing a valuable external perspective to our strategic discussions. A distinguished alumna of the University of Mumbai, she holds a Bachelor of Science degree, which underpins her analytical approach to governance and oversight. Ms. Pritamdasani's role is crucial in ensuring robust corporate governance and contributing to the effective guidance of the company's long-term objectives.

Arjun Bhatia

Independent Director

Arjun Bhatia serves as an Independent Director on our Board, bringing a crucial blend of objective oversight and strategic insight. His profound expertise in Business Process Management (BPM) provides a unique lens through which he advises on optimizing our operations, including how our marketing functions can be streamlined for maximum impact and efficiency. Mr. Bhatia's contributions are invaluable in ensuring robust governance and driving integrated business growth.

Rushabh Vyas

Independent Director

Rushabh Vyas serves as an Independent Director on our Board, bringing invaluable financial expertise and independent oversight. As a qualified Chartered Accountant from the Institute of Chartered Accountants of India, he offers deep insights into financial reporting, auditing, and regulatory compliance. Mr. Vyas's expertise is instrumental in supporting the Board's strategic decision-making and maintaining financial integrity.

Chandrasekher Yerramalli

Independent Director

Chandrasekher Yerramalli serves as an Independent Director on our Board, bringing a rare blend of deep technical expertise and diverse industry insight. He holds a Bachelor of Engineering (Civil) from Nagpur University, a Master of Technology from the Indian Institute of Technology, Bombay, and a Doctor of Philosophy (Aerospace Engineering) from the University of Michigan. In his previous role as Technology Director for Composites and Structures at M/s. Ming Yang Wind Power USA Inc., Mr. Yerramalli demonstrated significant leadership in advanced engineering fields, making him an invaluable asset for strategic oversight and innovation.

Directors' Report

DIRECTORS' REPORT

Dear Members,

The Board of Directors of your Company take great pleasure in presenting the 18th Annual Report on the business and operations of your Company ("the Company" or "One Point One Solutions Limited") along with the Audited Financial Statements, for the financial year ended 31st March 2026. The consolidated performance of the Company and its subsidiaries has been referred to wherever required.

FINANCIAL RESULTS

The performance of the Company for the financial year 2025-26 is summarized below:

(Amount in Lakhs of Indian Rupees)

Particulars	Consolidated		Standalone	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Revenue from operations	31,338.08	25,635.66	22,794.91	20,143.99
Other Income	1,765.11	1,381.23	1,500.00	1,128.22
Total Revenue	**33,103.19**	**27,016.89**	**24,294.91**	**21,272.21**
Operating Expenses	24,449.97	19,441.75	17,814.46	14,613.42
Earnings before Interest, Tax, Depreciation & Amortization (EBITDA)	**8,653.22**	**7,575.14**	**6,480.45**	**6,658.80**
Depreciation and Amortization	3,416.10	2,637.93	3,211.24	2,519.02
Financial Charges	769.00	669.77	730.00	604.94
Earnings before Tax and exceptional item	**4,468.12**	**4,267.43**	**2,539.21**	**3,534.83**
Extra-Ordinary Item	37.67	0	37.67	0
Earnings before Tax (EBT)	**4,430.45**	**4,267.43**	**2,501.54**	**3,534.83**
Tax Expenses :				
Current Tax: Provision for Income Tax	506.37	741.78	492.62	578.31
MAT Credit Entitlement	0	0	0	0
Deferred Tax Liability (Assets)	103.54	185.43	115.92	195.61
Short Provisions Adjustments: Earlier Years (Net)	0	0	0	0
Profit After Tax	**3,820.54**	**3,315.67**	**3,018.87**	**2,760.92**

RESULT FROM OPERATIONS:

The Standalone revenue from operations grew by 13.16%, rising from Rs. 20,143.99 lakh to Rs. 22,794.91 lakh, and Standalone Profit After Tax (PAT) also saw healthy growth, from Rs. 2,760.92 lakh to Rs. 3,018.87 lakh.

The Consolidated revenue from operations expanded by 22.24%, from Rs. 25,635.66 lakh to Rs. 31,338.08 lakh, and Consolidated Profit After Tax (PAT) similarly improved, moving from Rs. 3,315.67 lakh to Rs. 3,820.54 lakh.

A detailed analysis of these robust financial outcomes is available in the Management Discussion and Analysis Report, an integral part of this Annual Report.

DIVIDEND:

The Board of Directors does not recommend any Dividend for the Financial Year 2025-26.

INCREASE IN AUTHORISED SHARE CAPITAL:

The Company has not increased its Authorised Share capital during the financial year 2025-26.

INCREASE IN SHARE CAPITAL:

Pursuant to following allotments of Equity shares, the Paid up Share Capital of the Company is increased from Rs. 52,49,94,310 (Rupees Fifty Two Crore Forty Nine Lakh Ninety Four Thousand Three Hundred Ten only) consisting of 26,24,97,155 (Twenty Six Core Twenty Four Lakh Ninety Seven Thousand One Hundred Fifty Five) Equity Shares of Rs.2/- (Rupees Two) each to Rs. 52,58,73,552 (Rupees Fifty Two Crore Fifty Eight Lakh Seventy Three Thousand Five Hundred Fifty Two only) consisting of 26,29,36,776 (Twenty Six Core Twenty Nine Lakh Thirty Six Thousand Seven Hundred Seventy Six) Equity Shares of Rs.2/- (Rupees Two) each:

1. **Preferential allotment (Series 1):**

Pursuant to the approval received from the Board of Director of the Company vide its Board resolutions dated 24th August 2023 and approval received from the Shareholders of the Company vide its resolution dated 22nd September 2023 the Company has allotted 3,79,944 (Three Lakh Seventy Nine Thousand Nine Hundred Forty Four) equity shares on preferential allotment basis having face value of Rs.2/- each (Rupees Two Only) at a premium of Rs. 26.32 (Rupees Twenty-six and Thirty-two Paise) on preferential basis by way circular resolution passed by Board directors on 25th April 2025.

2. **Preferential allotment (Series 2):**

Pursuant to the approval received from the Board of Director of the Company vide its Board resolutions dated 28th May 2022 and approval received from the Shareholders of the Company vide its resolution dated 13th July 2022 the Company has allotted 59,677 (Fifty Nine Thousand Six Hundred Seventy Seven) equity shares on conversion of ESOP having face value of Rs.2/- each (Rupees Two Only) at a premium of Rs. 16.85 (Rupees Sixteen and Eighty Five Paise) by way of circular resolution passed by Board directors on 07th October 2025 and 31st March 2026.

Sr.	Date of Allotment	Type of Allotment	No of Shares	Face Value	Premium	Total
1	07th October 2025	ESOP	43,764	2	16.85	18.85
2	31st March 2026	ESOP	15,913	2	16.85	18.85
		Total	**59,677**	**2**	**16.85**	**18.85**

The Company has neither issued shares with differential voting rights nor has issued any sweat equity shares.

TRANSFER TO RESERVES:

During the year under review the Company transferred Rs. 3,018.87 lakh to the Reserves.

AUDITORS AND AUDITORS' REPORT:

Pursuant to provisions of Section 139 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, M/s. SIGMAC & CO., Chartered Accountants bearing Firm Registration Number: 116351W, were appointed as Statutory Auditors of the Company. The Auditors' Report to the Members on the Accounts of the Company for the year ended 31st March, 2026 does not contain any qualification, reservation or adverse remark.

FEES PAID TO STATUTORY AUDITORS:

The total fees for all services paid by the Company and its subsidiary, on a consolidated basis, to M/s. SIGMAC & CO., Chartered Accountants bearing Firm Registration Number: 116351W, Statutory Auditors of the Company and other firms in the network entity of which the statutory auditors are a part, during the year ended March 31, 2026, is Rs. 21.35 lakhs.

SUBSIDIARY COMPANIES AND FINANCIAL STATEMENTS:

In accordance with the Accounting Standards 21 and 23 issued by the Institute of Chartered Accountants of India, Consolidated Financial Statements presented by the Company include the Financial Information of the Subsidiary Companies. These Consolidated Financial Statements provide financial information about your Company and its subsidiaries after elimination of minority interest, as a single entity. A summary of the financial performance of each of the Subsidiary companies in the prescribed Form AOC-1 is appended as Annexure 1 to the Financial Statements of the Company. In accordance with Section 136 of the Companies Act, 2013, the audited financial statements, including the consolidated financial statements and related information of the Company and audited accounts of each of the subsidiaries of the Company are available on the website of the Company https://www.1point1.com.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

Information pursuant to the provisions of Section 134 of the Companies Act, 2013 and the rules framed thereunder, relating to conservation of energy, technology absorption, foreign exchange earnings and outgo, forms part of this Report and is given at Annexure 2.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

In accordance with the provisions of Section 152 of the Companies Act, 2013, Ms. Shalini Pritamdasani Director of the Company retires by rotation and being eligible, offers herself for re-appointment. Further, as stipulated under Regulation 36 of the SEBI (LODR) Regulations, 2015, her brief resume, is given in the section on Corporate Governance, which forms part of this Annual Report.

EVALUATION OF PERFORMANCE OF BOARD, ITS COMMITTEES AND OF DIRECTORS:

Pursuant to the provisions of the Companies Act, 2013 and Listing Regulations, 2015 the Board of Directors has undertaken an annual evaluation of its own performance, its various Committees and individual directors. The manner in which the performance evaluation has been carried out has been given in detail in the Annexure VII Corporate Governance

Report, annexed to this Report. The policy of the Company on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under Section 178(3) of the Act, and Part D of Schedule II of the Listing Regulations, adopted by the Board is appended as Annexure 3 to the Directors' Report. We affirm that the remuneration paid to the directors is as per the terms laid out in the Nomination and Remuneration Policy of the Company.

FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS:

The Company has established a Familiarisation Programme for Independent Directors to ensure they are well-acquainted with their specific roles, rights, and responsibilities. This comprehensive program also covers essential aspects such as the nature of our industry, the Company's strategic direction, business plans, operational frameworks, market dynamics, and product offerings. Further details regarding this programme are accessible on the Company's official website: https://www.1point1.com.

CHANGE IN DIRECTORS AND COMMITTEE MEMBERS:

During the year under review there is no change in the committee members of the Company.

DECLARATION BY INDEPENDENT DIRECTORS:

The Company has obtained the requisite declarations from all its Independent Directors, confirming their adherence to the independence criteria stipulated under Section 149(6) of the Companies Act, 2013, and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

MEETINGS OF THE BOARD:

During the year, 12 meetings of the Board of Directors were held, particulars of attendance of directors at the said meetings are given in the annexure VII Corporate Governance Report, which forms part of this Report. The company is in compliance with Secretarial Standards as issued by The Institute of Company Secretaries of India.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the provisions of Section 134 of the Companies Act 2013, your Directors state that:

a. in the preparation of the annual financial statements for the year ended 31st March, 2026, the applicable accounting standards have been followed along with no material departures;

b. appropriate accounting policies have been selected and applied consistently and based on judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2026 and of the profit of the Company for the year ended on that date;

c. proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d. the annual financial statements have been prepared on a going concern basis;

e. proper internal financial controls have been laid down to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and f. the proper systems to ensure compliance with the provisions of all applicable laws are in place and were adequate and operating effectively. and

f. Proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

SECRETARIAL AUDITOR:

The Board has appointed M/s. Mihen Halani and Associates, Practicing Company Secretary, to conduct Secretarial Audit for the financial year 2025-26. The Secretarial Audit Report in prescribed format is annexed as Annexure 4 to this Report which is self-explanatory.

PARTICULARS OF EMPLOYEES:

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are annexed to this Report as Annexure 5. The statement containing particulars of employees as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, forms part of this report. Further, the report and the financial statements are being sent to the members excluding the aforesaid statement. Further, in terms of provisions of Section 136(1) of the Act, the Annual Report excluding the aforesaid information is being sent to the members of the Company. The said information is open for inspection at the registered office of the Company during working hours and any member interested in obtaining such information may write to the Company Secretary and the same will be furnished on request. Further the Annual Report including the aforesaid information is also available on the Company's website https://www.1point1.com.

PARTICULARS OF CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES:

Your Company has formulated a policy on related party transactions which is also available on Company's website at https://www.1point1.com. This policy deals with the review and approval of related party transactions. The Board of Directors of the Company has approved the criteria for making omnibus approval by the Audit Committee within the overall framework of the policy on related party transactions. Prior omnibus approval is obtained for related party transactions which are of repetitive nature and entered in the ordinary course of business and on arm's length basis. All related party transactions are placed before the Audit Committee for review and approval. All related party transactions entered during the Financial Year were in ordinary course of the business and on arm's length basis. During the year, the Company had not entered into any contract/arrangement/transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions. Accordingly, the disclosure of related party transactions as required under Section 134(3)(h) of the Companies Act, 2013 in Form AOC 2 appended as Annexure 6 to this Report.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS AND DEPOSITS:

Particulars of loans given, investments made, guarantees given and securities provided along with the purpose for which the loan or guarantee or security provided is proposed to be utilised by the recipient are provided in the Standalone Financial Statement.

CORPORATE SOCIAL RESPONSIBILITY:

Your Company is committed to Corporate Social Responsibility (CSR) and strongly believes that the business objectives of the Company must be in congruence with the legitimate development needs of the society in which it operates. The detailed report on CSR activities is given in Annexure 7, forming part of this Report. Pursuant to the provisions of the Section 135 of the Companies Act, 2013 (the Act), your Company has constituted a CSR Committee to monitor the CSR activities of the Company, details of which are provided in the Corporate Governance Report, forming part of this Report.

EXTRACT OF ANNUAL RETURN:

Extract of Annual Return of the Company in prescribed format is annexed herewith as Annexure 8 to this Report. The copy of company's annual return is available on website of the Company on web link: https://www.1point1.com

RISK MANAGEMENT & INTERNAL FINANCIAL CONTROLS:

The Company has in place mechanism to inform Board Members about the Risk Assessment and Minimization procedures which are periodically reviewed to ensure that risk is controlled by the Executive Management. The Company has also formulated Risk Management Policy to review and control risk. Details in respect of adequacy of internal financial controls with reference to the Financial Statements are given in the Management's Discussion and Analysis, which forms part of this Report.

HUMAN RESOURCES (HR):

The Company's HR policies are designed to recruit and retain the best talent to support the operations of your Company and to align the interests of all employees with the long term organizational goals.

DISCLOSURE AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

Your Company has zero tolerance for sexual harassment at workplace and as per the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013, your company has constituted an Internal Complaints Committees (ICC) and during the year, no cases were reported to the ICC.

OTHER DISCLOSURES/REPORTING:

Your Directors state that no disclosure and/or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

- Issue of equity shares with differential rights as to dividend, voting or otherwise;
- Issue of sweat equity shares to employees of the Company;
- Neither the Managing Director nor the Whole-time Directors of the Company receive remuneration or commission from any of its subsidiaries;
- No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future;
- There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the Financial

Year of the Company to which the Financial Statements relate and the date of this Report;

- The Company is not exposed to commodity price risk or foreign exchange risk and hedging activities.

APPRECIATION & ACKNOWLEDGEMENTS:

The Board wishes to place on record its gratitude for the assistance and co-operation received from Banks, Government Authorities, business associates, Customers, Vendors and all its shareholders for the trust and confidence reposed in the Company. The Board further wishes to record its sincere appreciation for the significant contributions made by employees at all levels for their commitment, dedication and contribution towards the operations of the Company.

By Order of the Board
For **One Point One Solutions Limited**

SD/-
Akshay Chhabra
Chairman & Managing Director
DIN No.:00958197
Place: Navi Mumbai
Date: 12th August, 2026

ANNEXURE I

FORM AOC

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures (Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014:

Part A: Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs. Lakhs)

Sr.	Particulars	Silicon Softech India Limited Indian ₹	ITCUBE Solutions Pvt. Ltd. Indian ₹	One Point One USA INC. USA $	One Point One Singapore Pte. Ltd. SGD $	One Point One Solutions UK Ltd. GBP £	One Point Solutions MENA Holdings Ltd. USA $	One Point One Technology Labs Pvt. Ltd. Indian ₹
1	Subsidiary since	01-04-2016	22-02-2024	27-03-2023	14-11-2023	15-10-2024	05-11-2025	17-06-2025
2	Reporting period	31-03-2026	31-03-2026	31-03-2026	31-03-2026	31-03-2026	31-03-2026	31-03-2026
3	Reporting currency	Indian ₹	Indian ₹	USA $	SGD $	GBP £	USA $	Indian ₹
4	Share capital	10,00,000	65,960	4,00,000	50,001	50,00,000	55,00,010.00	1,01,00,000
5	Reserves & surplus	95,64,261	38,65,89,698	9,68,621	-4,59,397.94	-3,01,923.08	41,369.47	-11,12,035
6	Total assets	1,06,15,217	78,49,73,326	21,76,723	1,12,05,748.02	46,98,076.92	3,90,66,352.68	16,68,42,437
7	Total Liabilities	50,791	39,83,17,667	8,08,102	94,89,397.51	0	3,35,24,973.06	15,78,54,472
8	Investments	25,000	0	0	0	45,20,459.62	3,39,71,250.00	0
9	Turnover	0	46,81,57,758	69,69,982	4,47,485	0	21,73,897.00	0
10	Profit Before Tax	-7,71,375	4,83,57,108	11,03,877	2,90,330	3,113.71	41,369.47	-14,85,704
11	Provision for tax	0	2,02,12,463	2,31,814	0	0	0	0
12	Profit After Tax	-7,71,375	2,81,44,645	8,72,063	2,90,330	3,113.71	41,369.47	-11,12,035
13	Proposed Dividend	0	0	0	0	0	0	0
14	shareholding (in percentage)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	60.00%

Notes to Part A:

1. Names of subsidiaries which are yet to commence operations
   One Point One Solutions UK Ltd. (yet to commence active operations)
   One Point One Technology Labs Pvt. Ltd. (yet to commence active operations)
2. No subsidiaries have been liquidated or sold during the year under review
3. No change in shareholding during the year under review
4. No New subsidiary incorporated during the year under review

Part B: Associates and Joint Ventures: Not Applicable

By order of Board
For **One Point One Solutions Limited**

SD/-
Akshay Chhabra
Managing Director
DIN No.: 00958197

ANNEXURE II

CONSERVATION OF ENERGY, RESEARCH AND DEVELOPMENT, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO (PURSUANT TO PROVISIONS OF SECTION 134 (3) (M) OF THE COMPANIES ACT, 2013, READ WITH RULES 8 (3) OF THE COMPANIES (ACCOUNTS) RULES, 2014):

A. CONSERVATION OF ENERGY:

Our commitment to environmental sustainability and energy conservation remains unwavering. In FY 2025-26, we intensified our efforts through a comprehensive, multi-pronged strategy:

- **Optimized Operations:** We deployed advanced energy management systems across all delivery centres, meticulously controlling and reducing consumption.
- **Empowered Employees:** We continued to foster a culture of energy efficiency through ongoing awareness campaigns and training programs that encourage energy-saving behaviours.
- **Renewable Energy Exploration:** We actively evaluated renewable energy sources to reduce our reliance on conventional power.
- **Infrastructure Upgrades:** We continued transitioning to LED lighting, deploying smart power strips, and upgrading to energy-efficient appliances across our facilities.
- **Ambitious Targets:** We set clear, measurable energy reduction targets to drive continuous improvement and accountability.

These initiatives yielded further reductions in energy consumption per employee. We remain resolute in our commitment to minimizing our environmental impact.

B. TECHNOLOGY ABSORPTION, ADAPTION & INNOVATION:

Technology remained the cornerstone of our growth strategy in FY 2025-26, driving operational efficiency, superior service delivery, and new business opportunities. Importantly, our technology adoption also contributed meaningfully to our energy conservation objectives—by digitizing processes, reducing physical infrastructure dependency, and optimizing resource utilization.

Our approach included:

- **AI & Automation Integration:** We strategically integrated Artificial Intelligence (AI), Machine Learning (ML), and Automation to streamline processes, reduce turnaround times, and significantly boost efficiency. By automating routine tasks and optimizing workflows, we reduced server runtime and system idle time, directly lowering energy consumption across our delivery centers. Our AI capabilities were recognized with three prestigious awards at the Elets AI Summit 2026.
- **Commercial Launch of ResolX:** We launched our AI-first resolution brand, ResolX, operating on a "Resolution as a Service" (RaaS) model. By reducing average handling time per customer interaction, ResolX has lowered per-transaction energy draw, contributing to both operational efficiency and environmental sustainability. It has been successfully deployed for a banking client in Latin America.
- **Infrastructure Optimization:** We rationalized our physical server infrastructure by consolidating workloads and decommissioning underutilized hardware. This reduced the floor space, cooling load, and power draw at our owned delivery centers. For workloads hosted on third-party cloud platforms, we have engaged with providers that demonstrate strong environmental commitments, including renewable energy usage, ensuring alignment with our sustainability values.
- **Workforce Upskilling:** We invested in comprehensive training programs equipping our teams with the latest technological skills, ensuring our workforce remains at the forefront of industry innovation.

- **Strategic Tech Partnerships:** We forged robust partnerships with leading technology providers to co-develop tailored solutions that proactively address our clients' evolving needs.

These concerted efforts have significantly enhanced our capability to absorb, adapt to, and innovate with new technologies—directly translating into groundbreaking services, elevated service quality, and measurable reductions in energy intensity per transaction.

C. RESEARCH AND DEVELOPMENT:

Research and Development (R&D) remained a core strategic priority and a vital driver of our competitive advantage. Our R&D initiatives were also consciously directed toward developing solutions that are not just innovative but also energy-efficient—contributing to our broader sustainability agenda. Our dedicated R&D team focused relentlessly on pioneering solutions across critical technological frontiers:

- Artificial Intelligence (AI): We developed advanced AI-powered solutions, including intelligent chatbots for enhanced customer engagement, sophisticated predictive analytics for deeper business insights, and AI-driven process optimization tools. These solutions are designed to be computationally efficient, reducing the energy footprint of AI operations while maximizing business impact.
- Machine Learning (ML): We employed advanced ML algorithms to continuously refine the accuracy of our data-driven predictions—from precise fraud detection and customer churn analysis to optimizing resource allocation. By enabling smarter workforce and infrastructure planning, ML has helped us minimize idle system usage and avoid unnecessary energy expenditure.
- Next-Generation Automation: We led the development and deployment of next-generation automation solutions that streamline internal processes, dramatically improve efficiency, and ensure faster, more reliable service delivery. Automation of paper-heavy and manual processes has significantly reduced our physical infrastructure and printing-related energy consumption.
- Generative AI & Advanced Analytics: We invested significantly in Generative AI capabilities, backed by robust delivery frameworks and deep domain expertise. Our R&D team is actively working on developing lightweight AI models that deliver high performance with lower computational power, directly contributing to a lower carbon footprint per transaction.

Through these focused R&D endeavors, we are not just responding to market demands but actively shaping the future of BPM—delivering unparalleled value, innovation, and environmental responsibility to our clients.

D. FOREIGN EXCHANGE EARNINGS & OUTGO:

(Amount in Rs. Lakh)

Sr. No.	Particulars	Financial Year 2025-26	Financial Year 2024-25
1.	Earning in foreign currency	3,305.13	2,039.44
2.	Expenditure in foreign currency	103.55	101.80

By order of Board
For **One Point One Solutions Limited**

SD/-
Akshay Chhabra
Managing Director
DIN No.: 00958197

NOMINATION AND REMUNERATION POLICY OF ONE POINT ONE SOLUTIONS LIMITED

1. PREAMBLE:

a. The Nomination and Remuneration Policy ("Policy") provides a framework for remuneration to be paid to the members of the Board of Directors ("Board") and Key Managerial Personnel ("KMP") and the Senior Management Personnel ("SMP") of One Point One Solutions Limited ('the Company").

b. This Policy has been framed by the Nomination and Remuneration Committee ("Committee") of the Board of Directors ("Board") and based on its recommendation, approved by the Board of Directors of the Company. The Nomination and Remuneration Committee is entitled to review and amend this policy, if necessary, subject to Board approval.

2. OBJECTIVE:

The Policy aims to enable the Company to attract, retain and motivate high quality members for the Board and executives by providing a well-balanced and performance-related compensation package, taking into account all stakeholders' interests, risks & opportunities, industry practices and relevant corporate regulations. The Policy shall be read along with Section 178 of the Companies Act, 2013, the applicable rules thereto and SEBI (LODR) Regulations 2015.

3. CRITERIA FOR IDENTIFICATION OF THE BOARD MEMBERS AND APPOINTMENTS OF SENIOR MANAGEMENT:

a. The Members of the Board shall be persons who possess appropriate qualifications, skills, aptitude, attributes, maturity, knowledge and experience. The objective is to have a Board with diverse background and experience in management functions or in such areas as may be considered relevant or desirable to conduct the Company's business in an ethical and competitively superior manner.

b. An Independent Director shall be a person of integrity, who possesses relevant expertise and experience and who shall uphold ethical standards of integrity and probity; act objectively and constructively; exercise responsibilities in a bona-fide manner in the best interests of the company; devote sufficient time and attention to professional obligations for informed and balanced decision-making; and assist the company in implementing the best corporate governance practices. An Independent Director should meet the requirements of the Companies Act, 2013 and SEBI (LODR) Regulations 2015 concerning independence of directors.

c. The candidate for the appointment of KMP and SMP should possess appropriate qualifications, skills, aptitude, attributes, with relevant work experience. The candidate for KMP and SMP should also possess high level of personal and professional ethics, integrity and values.

4. POLICY RELATING TO REMUNERATION:

I) POLICY FOR WHOLE-TIME DIRECTORS/MANAGING DIRECTOR/KMP/ SENIOR MANAGEMENT PERSONNEL:

Remuneration to Whole-Time Directors, Key Managerial Personnel and Senior Management Personnel will involve a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the Company and its goals. The break-up of the pay scale and quantum of perquisites and retirement benefits shall be decided and approved by the Board/the Person authorized by the Board on the recommendation of the Committee and approved by the shareholders and Central Government, wherever required. If, in any financial year, the Company has no profits or its profits are inadequate, the Company shall pay remuneration to its Whole-time Director in accordance with the provisions of the Companies Act, 2013.

II) POLICY FOR INDEPENDENT DIRECTORS:

a. Independent Directors shall receive remuneration by way of sitting fees for attending meetings of Board or Committee thereof. Provided that the amount of such fees shall not exceed Rs. One Lac per meeting of the Board or Committee or such amount as may be prescribed by the Central Government from time to time.

b. Independent Directors may be paid Commission within the monetary limit approved by shareholders, subject to the limit not exceeding 1% of the profits of the Company, computed as per the applicable provisions of the Companies Act, 2013. Independent Directors shall not be entitled to any stock options of the Company.

ANNEXURE IV:

Mihen Halani & Associates

Practicing Company Secretaries

312, Kalpataru Avenue CHS LTD, Opp. Employees State Insurance Scheme Hospital,
Akurli Road, Kandivali (East), Mumbai - 400 101, Maharashtra, India.
Tel No.: 022-4516 5109 Email: mihenhalani@mha-cs.com

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

For The Financial Year Ended 31st March, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
One Point One Solutions Limited
CIN: L74900MH2008PLC182869
Unit no. 501, 5th Floor, Naman Centre,
G Block, C-31, Bandra Kurla Complex, Bandra (East),
Mumbai – 400 051, Maharashtra, India

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by One Point One Solutions Limited ("the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2026 (the "Audit Period") complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

i. The Companies Act, 2013 ("the Act") and the rules made there under;

ii. The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the Rules made thereunder;

iii. The Depositories Act, 2018 and the Regulations and Bye-laws framed there under;

iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings (External Commercial Borrowings are not applicable to the Company during the Audit period);

v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act");

   a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

   b) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

   c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;

f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021- Not Applicable to the Company during the Audit Period;

g) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client;

h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 - Not Applicable to the Company during the Audit Period;and

i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 - Not Applicable to the Company during the Audit Period;

vi. We have relied on the representations made by the Company and its officers for systems and mechanism formed by the Company for compliances under other various applicable Acts, Laws, Rules and Regulations to the Company.

We have also examined compliance with the applicable clauses of following:

(i) the Secretarial Standards issued by The Institute of Company Secretaries of India ("The ICSI");

(ii) The Listing Agreements entered into by the Company with BSE Limited and National Stock Exchange of India Limited read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations").

To the best of our knowledge and belief, during the period under review, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that:

a) During the Audit Period, the Board of Directors of the Company was duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.

The committee of the Board is duly constituted. The changes in the composition of the Board of Directors, if any, that took place during the period under review were carried out in compliance with the provisions of the Act.

b) Adequate notice is given to all directors to schedule the Board Meetings and Committee Meetings, agenda and notes on agenda were sent at least seven days in advance or with due consents for shorter notice from the directors and adequate system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

c) All decisions at Board Meetings and Committee Meetings are carried out unanimously/with requisite majority, as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be. Further, the dissenting members' views, if any, are captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, standards etc. mentioned above except:

- During the year under review, it was observed that following policies & disclosures as required to be hosted on the website of the Company pursuant to **Regulation 46 of the SEBI LODR Regulations** were not duly updated on the website of the Company;

1. Policy on Material Subsidiary;
2. Familiarisation Programme for Independent Directors;
3. Code of Conduct/Policy to Regulate, Monitor and Report Trading by Insiders; and
4. Related Party Transaction Policy
   - The Company is in the process of updating its website to ensure that the requisite policies and disclosures are duly hosted and updated in accordance with the applicable regulatory requirements.

We further report that during the audit period, the following event/action has taken place having a major bearing on the Company's affairs in pursuance of the above-referred laws, rules, regulations, guidelines, standards, etc. referred to above;

a. The following transaction(s) were duly considered and approved by the shareholders of the Company at the Annual General Meeting held on September 26, 2025, by passing the requisite Special and/or Ordinary Resolution(s), as applicable;

Sr. No	Particular(s) of Transaction	Type of Resolution (Special or Ordinary Resolution)
1.	Approval for shifting of Registered Office of the Company from one city to another within the same state and jurisdiction of the same Registrar of Companies	Special
2.	Approval for grant Employee Stock Options to Employees of Subsidiary, Associate Holding, and Future Group Companies under One Point One Solutions Employee Stock Option Scheme 2022' ("OPO ESOS 2022" OR "SCHEME")	Special
3.	Approval for Investment in any Body Corporate and loan and Guarantee to any Body Corporate and Persons	Special
4.	Approval for the Reallocation in the Object-wise utilization of proceeds raised from the Preferential Issue of Equity Shares and Warrants	Special

b. During the period under review, the Company allotted 3,79,944 Equity Shares of 2/- each pursuant to conversion of an equivalent number of convertible warrants issued on a preferential basis, upon receipt of the balance 75% consideration amounting to 80,70,010.56/- (Rupees Eighty Lakhs Seventy Thousand Ten and Paisa Fifty Six) by way of a Circular Resolution dated May 25, 2023.

c. During the period under review, the Nomination and Remuneration Committee of the Company, by way of Circular Resolution dated October 07, 2025, approved the allotment of 43,764 Equity Shares of face value of 2/- each pursuant to the exercise of stock options by eligible employees under the One Point One Solutions Employee Stock Option Scheme, 2022 (OPO ESOS 2022).

d. During the year under review, the Nomination and Remuneration Committee of the Company vide resolution passed on 1 October 2026, approved the grant of 2,88,440 Employee Stock Options to eligible employees under the One Point One Employee Stock Option Plan 2022. Each Stock Option is convertible into one Equity Share of the Company of face value of 2/- each, at an exercise price of 45.07 per option. The options are subject to the applicable vesting and exercise conditions under the ESOP 2022, with 20% of the options vesting every twelve months.

e. During the period under review, the Nomination and Remuneration Committee of the Company approved the grant of 4,14,376 (Four Lakh Fourteen Thousand Three Hundred Seventy Six) Employee Stock Options under the "One Point Employee Stock Option Plan 2022" ("ESOP 2022"), pursuant to a resolution passed by circulation on October 7, 2025. Each Stock Option is convertible into one Equity Share of the Company of face value of 2/- each, at an exercise price of 49.47 per option. The options are subject to the applicable vesting and exercise conditions under the ESOP 2022, with 20% of the options vesting every twelve months.

f. During the period under review, the Members of the company vide Special Resolution through Postal Ballot on January 10, 2026, approved issuance of up to 1,50,00,000 (One Crore Fifty Lakhs) warrants, convertible into an equivalent number of Equity Shares of the Company, at an issue price of 56/- per warrant, aggregating to 84.00 Crores, on a preferential basis to persons belonging to the Promoter and Non-Promoter categories. Subsequently, owing to prevailing market conditions, the Company decided to withdraw the said issue.

g. During the period under review, the Nomination and Remuneration Committee of the Company, vide resolution passed on 17 February 2026, approved the grant of 2,14,479 (Two Lakh Fourteen Thousand Four Hundred Seventy-Nine) Employee Stock Options to the eligible employees of the Company under the "One Point One Employee Stock Option Plan 2022", which was approved by the members of the Company on 13 July 2022. Each option is convertible into one equity share of the Company having a face value of 2/- each, at an exercise price of 47.79 per option. The said grant was made under the applicable provisions of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.

h. The Board of Directors of the Company, at its meeting held on February 18, 2026, considered and approved the Overseas Direct Investment (ODI) in One Point One Solutions MENA Holdings Limited, DIFC, Dubai, a Wholly Owned Subsidiary ("WOS"), by way of equity subscription of USD 5.5 million, a loan of USD 5.5 million, and issuance of a Standby Letter of Credit ("SBLC") of USD 24.15 million to secure the term loan to be availed by the Subsidiary.

i. During the period under review, the Company allotted 15,913 equity shares of 2/- each pursuant to the exercise of Employee Stock Options granted under the "One Point One Solutions Employee Stock Option Scheme 2022" on March 31, 2026.

We further report that during the audit period, the Company has co-operated with us and have produced before us all the required forms of information, clarifications, returns and other documents as required for the purpose of our audit.

For **MIHEN HALANI & ASSOCIATES**
(Practicing Company Secretary)
SD/-
Mihen Halani
(Proprietor)
CP No: 12015
FCS No: 9926
Date: 12.08.2026
Place: Mumbai
UDIN: F009926H001085761

Note: This report is to be read with our letter of even date which is annexed as "Annexure A" herewith and forms as integral part of this report.

Mihen Halani & Associates

Practicing Company Secretaries

312, Kalpataru Avenue CHS LTD, Opp. Employees State Insurance Scheme Hospital,
Akurli Road, Kandivali (East), Mumbai - 400 101, Maharashtra, India.
Tel No.: 022-4516 5109 Email: mihenhalani@mha-cs.com

ANNEXURE A

To,
The Members,
One Point One Solutions Limited
CIN: L74900MH2008PLC182869
Reg. Off.: Unit no.501, 5th Floor, Naman Centre,
G Block, C-31, Bandra Kurla Complex, Bandra (East),
Mumbai-400051, Maharashtra, India

Our report of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, we have obtained the Management representation about the Compliance of laws, rules and regulations and happening of events etc.

5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedure on test basis.

6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For MIHEN HALANI & ASSOCIATES
(Practicing Company Secretary)
SD/-
Mihen Halani
(Proprietor)
CP No: 12015
FCS No: 9926
Date: 12.08.2026
Place: Mumbai
UDIN: F009926H001085761

ANNEXURE V:

DETAILS PERTAINING TO REMUNERATION AS REQUIRED UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

I. The percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary during the financial year 2025-26 and

II. The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2025-26:

Sr. No	Name of Director/ KMP and Designation	Remuneration of Director/ KMP for Financial Year 2025-26	% increase in Remuneration in Financial Year 2025-26	Ratio of remuneration of each Director to median
1	Mr. Akshay Chhabra Chairman and Managing Director	1,31,24,899	31.25%	80.96
2	Mr. Akashanand Karnik Whole-time Director	1,12,14,655	12.14%	69.18
3	Mr. Rushabh Vyas Independent Director	0	NA	NA
4	Mr. Chandrasekher Yerramalli Independent Director	0	NA	NA
5	Mr. Arjun Bhatia Independent Director	0	NA	NA
6	Shalini Pritamdasani Non-executive Director	0	NA	NA
7	Mr. Sunil Kumar Jha Chief Financial Officer	51,79,479	NA	31.95
8	Mr. Pritesh Sonawane Company Secretary	20,84,162	NA	12.86

III. The percentage Decrease in median remuneration of employees of the Company during the financial year was 0.70%.

IV. The numbers of permanent employees on the rolls of Company as on 31st March, 2026 were 3430.

V. Average percentage increase made in the salaries of employees other than managerial personnel in the financial year is 19.87%, while the increase in the remuneration of managerial personnel was 19.30%. The aggregate limit of remuneration of managerial personnel was reviewed and revised, keeping in view the need for leveraging experience and expertise as well as rewarding talent and the prevailing trend in the industry.

VI. It is hereby affirmed that the remuneration paid is as per the Remuneration Policy of the Company.

VII. The comparison of the each remuneration of Key Managerial Personnel against the performance of the Company during the Financial Year 2025-26 is as under:

(Amount in Rs.)

Name of Director	Remunerationof each KMP for FY 2025-26	% increase / decrease in Remuneration in the Financial Year 2025-26	Comparison of remuneration of the KMPs against the performance of the Company
Mr. Akshay Chhabra Chairman & Managing Director	1,31,24,899	32.25%	The company has earned profit of Rs. 38.21 Crore on a consolidated basis in financial year 2025-26.
Mr. Akashanand Karnik Whole-time Director	1,12,14,655	12.14%	

VIII. The key parameters for any variable component of remuneration availed by the Directors:

None of the Directors availed the variable component of remuneration.

IX. The ratio of the remuneration of the highest paid Director to that of the employees who are not Directors but receive remuneration in excess of the highest paid Director during the Year:

None of the employees received remuneration in excess of the highest paid Director during the Year

X. Affirmation that the remuneration is as per the Remuneration Policy of the Company:

Pursuant to Rule 5(1)(xii) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014, it is affirmed that the remuneration paid to the Directors, KMPs, Senior Management and other employees of the Company is as per the Remuneration Policy of the Company.

XI. Details pertaining to remuneration as required under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

Not Applicable

XII. Remuneration comprises salary, allowances, commission, performance based payments, perquisite and Company's contribution to Provident Fund and superannuation as per definition contained in Section 2(78) of the Companies Act, 2013, paid during the year.

XIII. The nature of employment is contractual in above cases.

By order of Board
For **One Point One Solutions Limited**

SD/-
Akshay Chhabra
Managing Director
DIN: 00958197

ANNEXURE VI:

FORM NO. AOC-2

Particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto. (Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014:

1. Details of contracts or arrangements or transactions not at arm's length basis:

No contracts or arrangements or transactions were entered into by the Company with related parties during the financial year ended 31st March 2026, which were not at arm's length.

2. Details of material contracts or arrangement or transactions at arm's length basis:

There were no material contracts or arrangements or transactions entered into by the Company with related parties during the financial year ended 31st March 2026, which were covered under Section 188(1) of the Companies Act, 2013 and were at arm's length basis.

The related party transactions undertaken during the financial year have been disclosed in the relevant Notes to the Financial Statements and other applicable disclosures forming part of the Annual Report.

By order of Board
For **One Point One Solutions Limited**

SD/-
Akshay Chhabra
Managing Director
DIN: 00958197

ANNEXURE VII:

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES FOR THE FINANCIAL YEAR 2024-25

1. Brief outline of the Company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs

The CSR policy of the Company covers the proposed CSR activities in line with provisions of Section 135 of the Companies Act, 2013 and Schedule VII thereto. The CSR Policy of the Company may be accessed on the Company's website at the link https://www.1point1.com.

2. The Composition of the CSR Committee is as under :

Sr.	Name	Member/ Chairman
1.	Mr. Rushabh Vyas	Chairman
2.	Mr. Chandrasekher Yerramalli	Member
3.	Mr. Akshay Chhabra	Member

3. Average net profit of the Company for last three financial years :

Pursuant to the provisions of Section 198 of Companies Act, 2013, the company has incurred average net loss of Rs. (56) in the previous three financial years.

4. Prescribed CSR Expenditure:

Pursuant to the provisions of Section 198 of Companies Act, 2013, the company has incurred average net profit of Rs. 2,597.96 lakhs in the last three financial years, in view of this there is Rs. 51.96 Lakh CSR expenditure to be incurred during the financial year 2025-26.

Calculation of CSR expenditure for the financial year 2025-26:

(Amount in Rs. Lakh)

Sr.	Financial Year	Amount of Profit as per Section 198 of Aompanies Act 2013
1	Financial Year 2024-25	3,033.43
2	Financial Year 2023-24	3,227.04
3	Financial Year 2022-23	1,400.94
Total Profit of last Three Financial Years		7,661.41
Average Profit of last Three Financial Years		2,553.80
Amount of CSR expenditure (2% of Average Profit)		**51.08**

5. Details of CSR spent during the Financial Year :

a. Amount spent during financial year: Rs. 51,70,000/- (Rupees Fifty One Lakh Seventy Thousand Only)

b. Total amount unspent, if any: Nil

c. Manner in which the amount spent during financial year, is detailed below:

Sr. No.	CSR Project	Sector in which project is covered	Projects or programs	Amount outlay (Budget) project or programs wise	Amount spent on the projects or programs	Cumulative Expenditure upto the reporting period	Amount spent: Direct or through implementing agency
1	Rotary Club of Bombay MIDCITY Trust (PAN: AAATR0580L, CSR Reg: CSR00047172)	Promoting healthcare and ensuring environmental sustainability	Donation of Fiber-Optic Broncho-scope to ACTREC, Tata Memorial Hospital	14,25,000	14,25,000	14,25,000	Through implementing agency
2	DRVA Charitable Trust (PAN: AABTD5751C, CSR Reg: CSR00055589)	Eradicating hunger, poverty, malnutrition, and promoting healthcare	CSR projects as proposed by the trust (Health Camps, distribution of medicines, medical check-ups etc.)	36,75,000	36,75,000	36,75,000	Through implementing agency
3	Sau Parvatibai Chandraseth Mhatre Bahu Uddeshiya Sanstha	Promoting education and livelihood enhancement projects	CSR activities as proposed by the entity	70,000	70,000	70,000	CSR activities as proposed by the entity
	Total			**51,70,000**	**51,70,000**	**51,70,000**	

By Order of the Board
For **One Point One Solutions Limited**

SD/-
Akshay Chhabra
Managing Director
DIN No.:00958197

Corporate Governance Report

CORPORATE GOVERNANCE REPORT

1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE

At One Point One Solutions Limited, Corporate Governance is fundamental to protecting shareholder interests and maximizing long-term value. We achieve this by upholding core principles like independence, accountability, responsibility, transparency, timely and fair disclosures, and credibility. This commitment ensures we operate in both the spirit and letter of sound corporate governance practices.

2. BOARD OF DIRECTORS

The Board of Directors (referred to as 'the Board') at One Point One Solutions Limited is a balanced mix of Executive and Non-Executive Directors. As of March 31, 2026, the Board consists of 6 Directors, including 2 Executive Directors and 4 Non-Executive Directors, with 3 of the Non-Executive Directors being Independent Directors. Our Board is chaired by an Executive Director. This composition fully complies with Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations).

Our Independent Directors have no material pecuniary relationships or transactions with the Company, Promoters, or Management that could impact their independent judgment. All Directors are highly qualified and experienced professionals, bringing diverse expertise in business, finance, marketing, and corporate management. The Board is responsible for policy formulation, performance evaluation, and overall control, while various Board Committees manage operational matters. To effectively oversee the Company's affairs, the Board convenes at least once every quarter, actively discussing quarterly performance and financial results.

The composition of the Board and attendance at Board Meetings and at the last Annual General Meeting (AGM) held during the year under review is given below:

Sr. No.	Name of the Director	Category	No. of Board Meetings held during FY 2025 -26/ Tenure	No. of Board Meetings attended	Attendance at last AGM
1.	Mr. Akshay Chhabra Chairman & Managing Director	Executive	12	12	Yes
2.	Mr. Akashanand Karnik Whole-time Director	Executive	12	12	Yes
3.	Mr. Rushabh Vyas Independent Director	Non-Executive	12	12	Yes
4.	Mr. Chandrasekher Yerramalli Independent Director	Non-Executive	12	12	Yes
5.	Mr. Arjun Bhatia Independent Director	Non-Executive	12	12	Yes
6.	Ms. Shalini Pritamdasani	Non- Executive	12	12	Yes

During the financial year 2025-26, 12 (Twelve) Board Meetings were held on the following dates: May 23, 2025; May 28, 2025; June 07, 2025; August 13, 2025; September 04, 2025; November 13, 2025; December 11, 2025; January 07, 2026; February 03, 2026; February 10, 2026; February 18, 2026; and March 31, 2026. The Annual General Meeting (AGM) was held on September 26, 2025.

Directorships and Committee Memberships/Chairmanships in other public limited companies are given below:

Name of the Director	Other Directorship(s)[1]	As on 31st March, 2026 Committee positions in other Companies (excluding One Point One Solutions Limited)[2]		
		Member	Chairman	Total
Mr. Akshay Chhabra	1	Nil	Nil	Nil
Mr. Akashanand Karnik	1	Nil	Nil	Nil
Mr. Rushabh Vyas	Nil	Nil	Nil	Nil
Mr. Chandrasekher Yerramalli	Nil	Nil	Nil	Nil
Mrs. Shalini Pritamdasani	Nil	Nil	Nil	Nil
Mr. Arjun Bhatia	1	Nil	Nil	Nil

[1] The number of Directorships excludes Directorships of private limited companies, foreign companies and companies licensed under Section 8 of the Companies Act, 2013.

[2] Committee includes only Audit Committee and Stakeholders Relationship Committee of public limited companies (excluding foreign companies and Section 8 companies) in terms of Regulation 26 of the Listing Regulations.

Information provided to the Board:

To facilitate informed decision-making, the annual calendar for Board and Committee Meetings is established at the start of each financial year. Agendas, along with comprehensive background information for each item, are circulated to Board members well in advance. This ensures thorough deliberation and informed decisions. The Board is consistently provided with all relevant information concerning the Company's operations, including disclosures mandated by Part A Schedule II of SEBI Listing Regulations, 2015. Beyond mandatory items requiring noting or approval, the Board also receives information on various other significant corporate matters.

Review of legal compliance reports:

During the year, the Board periodically reviewed reports placed by the management with respect to compliance of various laws applicable to the Company. The Internal Auditors also reviewed compliance status and reported the same to the Audit Committee.

Relationship between Directors inter-se:

As per Section 2(77) of the Companies Act, 2013, none of the Company's Directors are related to each other, except as detailed below:

Director	Other Director	Relationship
Akshay Chhabra	Shalini Pritamdasani	Brother - Sister

LIST OF CORE SKILLS/EXPERTISE/COMPETENCIES IDENTIFIED BY THE BOARD OF DIRECTORS AS REQUIRED IN THE CONTEXT OF ITS BUSINESS(ES) AND SECTOR(S) FOR IT TO FUNCTION EFFECTIVELY AND THOSE ACTUALLY AVAILABLE WITH THE BOARD:

The Board of Directors has identified the following core skills, expertise, and competencies essential for the Board's effective functioning, given the Company's business and sector:

a) Business Acumen: Understanding the Company's business, policies, and culture (including its mission, vision, values, goals, current strategic plan, governance structure, major risks, threats, and potential opportunities), along with in-depth knowledge of the industry in which the Company operates.

b) Behavioral Skills: Attributes and competencies enabling effective teamwork and interaction with key stakeholders.

c) Strategic Thinking & Decision Making: The ability to formulate strategies and make informed decisions.

d) Financial Expertise: Strong financial skills relevant to the Company's operations.

e) Technical/Professional Skills: Specialized knowledge and professional expertise that support ongoing business aspects."

COMMITTEES OF THE BOARD:

The Board has established the following committees to enhance governance and operational oversight: Audit Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee, Nomination & Remuneration Committee and Share Transfer Committee.

a) Audit Committee:

The Audit Committee consists of two Non-Executive Independent Directors and one Executive Director. All members are financially literate, and at least one possesses expertise in accounting or financial management.

During the financial year 2025-26, 12 (Twelve) Audit Committee Meetings were held on the following dates: May 23, 2025; May 28, 2025; June 07, 2025; August 13, 2025; September 04, 2025; November 13, 2025; December 11, 2025; January 07, 2026; February 03, 2026; February 10, 2026; February 18, 2026; and March 31, 2026.

The composition of the Audit Committee and attendance at its meetings are as follows:

Sr.	Name of Director	Meetings attended/ held during FY 2025-26
1	Mr. Akshay Chhabra	12/12
2	Mr. Rushabh Vyas	12/12
3	Mr. Chandrasekher Yerramalli	12/12

The terms of reference for the Audit Committee are fully aligned with Regulation 18 read with Part C of Schedule II of the Listing Regulations and Section 177 of the Companies Act, 2013. These terms include, but are not limited to:

- Auditor Matters: Recommending the appointment, remuneration, and terms of appointment for statutory auditors; approving payments to statutory auditors for other services.
- Financial Statement Review: Reviewing annual and quarterly financial statements, along with the auditor's report, before Board submission. This includes scrutiny of:
- Director's Responsibility Statement (Section 134(3)(c) of the Companies Act, 2013).
- Changes in accounting policies and practices.
- Major accounting estimates and judgments.
- Significant audit adjustments
- Compliance with listing and legal requirements related to financial statements.
- Disclosure of related party transactions.
- Modified opinions in the draft Audit Report.

- Fund Utilization: Reviewing and monitoring the use of funds raised through issues (public, rights, preferential) and funds used for purposes other than stated in offer documents, along with monitoring agency reports.
- Audit Process Oversight: Reviewing and monitoring auditor independence, performance, and the effectiveness of the audit process.
- Related Party Transactions: Approving or modifying transactions with related parties.
- Financial Controls & Risk: Scrutinizing inter-corporate loans and investments, valuing undertakings or assets, and evaluating internal financial controls and risk management systems.
- Internal Audit Function: Reviewing the adequacy, structure, staffing, reporting, coverage, and frequency of the internal audit function.
- Discussions with Auditors: Engaging with internal and statutory auditors regarding significant findings and follow-ups, and discussing audit nature and scope before commencement.
- Whistle Blower Mechanism: Reviewing the functioning of the whistle blower policy.
- CFO Appointment: Approving the appointment of the Chief Financial Officer after assessing qualifications and experience.
- Other Functions: Performing any other functions as per the Committee's terms of reference.

b) Stakeholders Relationship Committee:

The Stakeholders Relationship Committee comprises three Directors: two Non-Executive Directors and one Executive Director. Mr. Pritesh Sonawane, Company Secretary, serves as the Committee's Secretary.

The Committee's current composition is:

Sr.	Name of Director	Meetings attended/ held during FY 2025-26
1.	Chandrasekher Yerramalli	1/1
2.	Shalini Pritamdasani	1/1
3.	Akshay Chhabra	1/1

During the financial year 2025-26, one Stakeholders Relationship Committee meeting was held on March 31, 2026. Details of Investor complaints received during 2025-26:

Nature of Complaint	Opening	Received	Replied/ Resolved	Pending
-	-	-	-	-
Total	-	-	-	-

c) Corporate Social Responsibility Committee:

The Corporate Social Responsibility (CSR) Committee consists of 3 members, chaired by an Independent Director of the Company.

The Committee's composition and meeting attendance for FY 2025-26 are:

Sr.	Name of Director	Meetings attended/ held during FY 2025-26
1.	Rushabh Vyas	1/1
2.	Chandrasekher Yerramalli	1/1
3.	Akshay Chhabra	1/1

During the year 2025-26, 1 (One) CSR Committee Meeting were held on June 07, 2025.

d) **Nomination and Remuneration Committee:**

The Nomination and Remuneration Committee (NRC) comprises two Independent Directors and one Non-Executive Director. The Committee's composition and attendance at meetings for the financial year 2025-26 are:

Sr.	Name of Director	Meetings attended/ held during FY 2025-26
1.	Rushabh Vyas	1/1
2.	Chandrasekher Yerramalli	1/1
3.	Shalini Pritamdasani	1/1

During the year 2025-26, 1 (One) Nomination and Remuneration Committee Meeting were held on March 31, 2026. The terms of reference for the NRC are in line with Regulation 19 read with Part D of Schedule II of the Listing Regulations and Section 178 of the Companies Act, 2013. These include:

- **Remuneration Policy:** Formulating criteria for director qualifications, positive attributes, and independence, and recommending a policy for the remuneration of directors, Key Managerial Personnel (KMP), and other employees.
- **Performance Evaluation:** Establishing criteria for the performance evaluation of Independent Directors and the overall Board.
- **Board Diversity:** Devising a policy to promote Board diversity.
- **Appointments & Removals:** Identifying qualified individuals for director and senior management positions, and recommending their appointment and removal to the Board.
- **Independent Director Tenure:** Deciding on the extension or continuation of an independent director's term based on performance evaluation. "

Performance Evaluation of Board, Committees and Individual Directors:

The Board has adopted a formal mechanism for evaluating the performance of its Board, Committees & individual Directors, including the Chairman of the Board. Further, a structured performance evaluation exercise was carried out based on criteria such as Board/ Committee Compositions, Structure & responsibilities thereof, effectiveness of Board process, participation and contribution by member, information & functioning; Board/ Committee culture & dynamics, degree of fulfillment of key responsibilities, etc.

The performance of the Board, its Committees, the Chairman, and individual Executive and Non-Executive Directors is evaluated by the Board itself, or through a separate meeting of Independent Directors. The outcomes of these evaluations are then presented to the Nomination and Remuneration Committee (NRC) and the full Board of Directors.

Independent Directors:

In compliance with Regulation 25 of the Listing Regulations, a separate meeting of the Independent Directors was held on March 31, 2026. All Independent Directors of the Company attended this meeting

Remuneration to Executive Directors:

The remuneration paid to Mr. Akshay Chhabra, Chairman & Managing Director and Mr. Akashanand Karnik, Whole-time Director for the Financial Year 2025-26 is detailed below:

Sr. No.	Particulars of Remuneration	Name of MD/WTD/ Manager		Total Amount
		Akshay Chhabra Managing Director	Akashanand Karnik Whole-time Director	
1	Gross salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	1,31,24,899	1,12,14,655	2,43,39,554
	Total	**1,31,24,899**	**1,12,14,655**	**2,43,39,554**

MANAGEMENT:

Disclosures by Management:

The particulars of transactions between the Company and its related parties as per the Accounting Standard are set out in Note 48 forming part of the accounts. These transactions are not likely to have any conflict with the Company's interest. All details relating to financial and commercial transactions where Directors may have a potential interest are provided to the Board, and interested Directors neither participate in the discussion, nor do they vote on such matters.

CEO / CFO Certification:

Mr. Akshay Chhabra, Chairman and Managing Director & Mr. Sunil Kumar Jha, Chief Financial Officer, have issued necessary certification to the Board in terms of Schedule II Part B of the Listing Regulations and the same was taken on record by the Board at its meeting held on 12 August 2026. A copy of this certificate is provided as Annexure A to this report.

Code of Conduct:

In compliance with Regulation 17 of the Listing Regulations, the Company has established a comprehensive Code of Conduct for its Directors and Senior Management Personnel. This Code is accessible on the Company's website: https://www.1point1.com/corporate-governance/.

DISCLOSURES:

Disclosures regarding Appointment or Re-appointment of Directors

A. During the year under review there is no change in the Board of Directors of the Company, except following:
   - Re-appointment of Mr. Arjun Bhatia (DIN: 07023708) as an independent director
   - Re-appointment of Mr. Chandrasekher Yerramalli (DIN: 07929673) as an independent director

B. Pursuant to the Articles of Association of the Company, at every Annual General Meeting, one-third of the directors, whose office is subject to retirement, are liable to retire.
   - Mrs. Shalini Pritamdasani being the longest in office shall retire by rotation at the ensuing Annual General Meeting, and being eligible has offered herself for re-appointment.

Skills/Expertise/Competencies Identified in the Context of the Business:

In terms of requirement of Listing Regulations, the Board has identified the following skills/expertise /competencies of the Directors as given below:

Skills	Akshay Chhabra	Akashanand Karnik	Rushabh Vyas	Chandrasekhar Yerramali	Shalini Pritamdasani	Arjun Bhatia
Knowledge on Company's Business	✓	✓	✓	✓	✓	✓
Knowledge of Industry in which the Company Operates	✓	✓	✓	✓	✓	✓
Knowledge on Business Strategy, Sales & Marketing	✓	✓	✓	✓	✓	✓
Knowledge on Financial Control & Risk Management	✓	✓	✓	✓	-	✓
Understanding of socio political economic & Regulatory Environment	✓	✓	✓	✓	-	✓

Means of Communication:

The Company has always promptly reported to all the Stock Exchanges where the securities of the Company are listed, all material information including declaration of quarterly/half-yearly and annual financial results in the prescribed formats and through press releases, etc. The said results are also made available on the website of the Company: https://www.1point1.com/releases-announcement/. The official press releases, Company information, Annual Reports and the extracts of media coverage are also displayed on the Company's website.

Disclosures of materially significant related party transactions:

Materially significant related party transactions, as per Indian Accounting Standard 24, are fully disclosed in the notes to accounts within the Company's financial statements for the current Annual Report. Our comprehensive Policy on Related Party Transactions has been adopted and is available on the Company's website at https://www.1point1.com.

Insider Trading Regulations:

The Company has notified and adopted the One Point One Solutions Limited - Code of Conduct for prevention of Insider Trading and Fair Disclosure of Unpublished Price Sensitive Information made pursuant to SEBI (Prohibition of Insider Trading) Regulations, 2015. The Compliance Officer is responsible for the purpose of these Regulations. The said Code of Conduct for prevention of Insider Trading and Fair Disclosure of Unpublished Price Sensitive Information is published on the website of the Company https://www.1point1.com.

Details of capital market related non-compliance, if any:

We confirm that there has been no non-compliance by the Company with any legal requirements concerning capital markets over the last three years. Furthermore, no penalties or strictures have been imposed on the Company by any stock exchange, SEBI, or any other statutory authority during this period.

Risk Management:

The Company has in place mechanism to inform Board Members about the Risk Assessment and Minimization procedures and periodical reviews to ensure that risk is controlled by the Executive Management.

Whistle Blower Policy/ Vigil Mechanism:

The Company has adopted the Whistle Blower Policy for Prevention, Detection and Investigation of Frauds and Protection of Whistleblowers. The same has been posted on the Company's website https://www.1point1.com.

Material Subsidiary Policy:

The Company has adopted Policy for determination of Material Subsidiary and same has been posted on the Company's website https://www.1point1.com.

GENERAL SHAREHOLDER INFORMATION:

Financial Year: The Company's Financial Year commences from April 1 and ends on March 31 of the following year.

MARKET PRICE DATA:

The market price data i.e. monthly high and low prices of the Company's shares on NSE and share price of the Company in comparison to NSE Nifty 50 is given below:

Month	Share Price (Rs.)		NSE Nifty 50	
	High	Low	High	Low
Apr-25	67.54	41.01	24,357.60	23,807.45
May-25	69.99	51.25	25,116.25	23,935.75
Jun-25	68.95	47.55	25,669.35	24,407.95
Jul-25	53.47	47.75	25,548.05	24,568.35
Aug-25	50.50	42.00	25,548.05	24,568.35
Sep-25	46.78	42.12	25,449.95	24,573.15
Oct-25	51.20	41.80	26,097.85	24,932.25
Nov-25	56.01	46.39	26,310.45	24,848.80
Dec-25	58.59	51.10	26,238.40	25,637.80
Jan-26	59.55	47.49	26,373.20	24,571.75
Feb-26	52.10	46.20	26,341.20	24,695.05
Mar-26	47.98	40.58	24,989.35	22,283.85

LISTING ON STOCK EXCHANGES:

The equity shares of One Point One Solutions Limited are listed on the following stock exchanges:

Name of Stock Exchange	Scrip Code / Symbol
National Stock Exchange of India Limited (NSE)	ONEPOINT
BSE Limited (BSE)	544748

The Company has paid the applicable listing fees for the financial year 2026-27 to both the stock exchanges within the stipulated timelines.

Shareholders Meetings:

During the year under review, following shareholder meetings were conducted, resulting in the passing of the following special resolutions:

Date	Meeting	Special Resolution Passed
26/09/2025	Annual General Meeting	1. Approval for appointment of M/S. Mihen Halani & Associates, Practicing Company Secretaries as Secretarial Auditors and fix their Remuneration: 2. Approval for shifting of Registered Office of the Company from One city to another within the same State and jurisdiction of the same Registrar of Companies: 3. Approval for grant of Employee Stock Options to employees of subsidiary, associate, holding, and future group companies under One Point One Solutions Employee Stock Option Scheme 2022' ("OPO ESOS 2022" OR "SCHEME"): 4. Approval for Investments in any body corporate and loans and Guarantees to any bodies corporate and persons: 5. Approval for the reallocation in the object-wise utilization of proceeds raised from the preferential issue of equity shares and warrants:
10/01/2026	Postal Ballot	Approval for the issue of fully convertible warrants on a preferential basis to the promoter and non- promoter of the Company:

The details of last three Annual General Meetings held were as under:

Financial Year	Date	Time	Location
2025-26	26/09/2025	11:00 AM	AGM through Video Conferencing /Other Audio Visual Means (VC/OAVM) Facility
2024-25	26/09/2024	11:00 AM	AGM through Video Conferencing /Other Audio Visual Means (VC/OAVM) Facility
2023-24	22/09/2023	11:30 AM	AGM through Video Conferencing /Other Audio Visual Means (VC/OAVM) Facility

The details of the postal ballot (Notice, form, proceedings, minutes and voting results) are available on the website of the Company, at https://www.1point1.in/Contact-Centre%20Solutions.

Details of ensuing Annual General Meeting:

Day & Date	Time	Venue
Friday, 25th September 2026	11.00 am	AGM through Video Conferencing / Other Audio Visual Means (VC/OAVM) Facility

Book Closure Date:

Pursuant to Section 91 of the Companies Act, 2013, the Register of Members will remain closed from Saturday, 19th Sep 2026 to Friday, 25th Sep 2025 (both days inclusive).

Company Identification Number (CIN):

All the forms, returns, balance sheets, charges, if any and all other documents, papers etc. filed by the Company with the Registrar of Companies are available for inspection on the official website of MCA www.mca.gov.in, under the Company Identification Number (CIN): L74900MH2008PLC182869.

Pledge of Shares:

As on March 31, 2026, a pledge has been created over 4,94,91,850 equity shares held by Tech Worldwide Support Private Limited, a Promoter Group entity, representing 35.99% of the total Promoter & Promoter Group shareholding. The pledge has been created in compliance with the applicable provisions of the Companies Act, 2013, and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dematerialisation of Shares:

As on March 31, 2026, 100% of the Company's shares including all the shares held by the Promoters and/or Promoter Group Shareholders were held in electronic form and the Company's shares can only be traded in compulsory demat segment in the stock exchanges where it is listed. The table herein below gives the break-up of shares in physical and demat form as at 31st March, 2026:

Mode of Holding	Number of Shareholders	Number of shares	Percentage
Physical	0	0	0
Dematerialized	59,321	26,29,36,776	100.00
Total	**59,321**	**26,29,36,776**	**100.00**

Address for correspondence with the company:

All correspondence may be addressed to the Registrar and Transfer Agent, MUFG India Private Limited, at C-101, 1st Floor, 247 Park, L.B.S. Marg, Vikhroli (West), Mumbai – 400083, Maharashtra. For investor-related matters, the RTA can be contacted at Tel: +91 22 49186200; Fax: +91 22 49186195; Email: dilip.rajpurohit@in.mpms.mufg.com; Website: https://in.mpms.mufg.com/. The contact person is Mr. Dilip Rajpurohit. In case any shareholder does not receive a response within a reasonable period from the RTA, they may approach the Compliance Officer at the Registered Office of the Company or email their queries and grievances to investors@1point1.com

Compliance Officer

Mr. Pritesh Sonawane, Company Secretary is the Compliance Officer of the Company.

Share Transfer System:

Transfer of shares in physical form has been prohibited from April 1, 2019. SEBI has recently amended relevant provisions of Listing Regulations to disallow listed companies from accepting request for transfer of securities which are held in physical form, with effect from April 1, 2019. The shareholders who continue to hold shares and other types of securities of listed companies in physical form even after this date, will not be able to lodge the shares with the company / its RTA for further transfer. They will need to convert them to demat form compulsorily if they wish to effect any transfer. Only the requests for transmission and transposition of securities in physical form, will be accepted by the Company / its RTA. All the investors who are holding shares etc. in physical form, should consider opening a demat account at the earliest and submit request for dematerialization of their shares in order to protect the liquidity of the shares. The Company has Stakeholders Relationship Committee which looks after Demat, Remat, Transfer/ Transmission/ Name Change/ Deletion/ Modi¬cation of any Securities and its review. It has authorized Managing Director & CEO and one Director to authorize transfer for speedy processing.

Transfer of unclaimed / unpaid amounts / underlying shares to the Investor Education & Protection Fund:

In terms of Section 125(6) of the Companies Act, 2013 read with Investor Education & Protection Fund (IEPF) Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, the Company is required to transfer the shares in respect of which dividends have remained unclaimed for a period of seven consecutive years to the IEPF Account established by the Central Government. The dividend has not been unclaimed for a period of seven consecutive years on shares of the Company. The Statement pertaining to unclaimed and unpaid amounts to be transferred to IEPF is available on website of the Company at, https://www.1point1.com. The procedure for claiming underlying shares and unpaid/unclaimed dividend from IEPF Authority is available on the website of the Company. The Company has uploaded on its website, details of unpaid and unclaimed amounts lying with the Company as on March 31, 2026. No shares transferred to IEPF Authority during FY 2025-26.

Unclaimed amounts relating to interest and/ or redemption proceeds of debentures issued by the Company:

During the FY 2025-26, no claims were received by the Company from the debenture holders with respect to any amounts. No unclaimed amounts relating to interest and/or redemption proceeds of debentures is lying with the Company as on the date of this report.

Equity shares in the unclaimed suspense account:

In terms of Regulation 39 of the Listing Regulations, details of the equity shares lying in the Unclaimed Suspense Account are as follows:

Particulars	No. of Shareholders (Phase-wise Transfers)	No. of Equity Shares
Aggregate number of shareholders and the outstanding shares in the Unclaimed Suspense Account lying as on April 1, 2025	56	1,73,189
Less: Number of shareholders who approached the Company for transfer of shares and to whom the shares were transferred	0	0
Add: Number of shareholders and aggregate number of shares transferred to the Unclaimed Suspense Account during the year	0	0
Less: Number of shares transferred to IEPF Authority during the year	0	0
Aggregate number of shareholders and the outstanding shares in the Unclaimed Suspense Account lying as on March 31, 2026	56	1,73,189

The voting rights on the shares in the suspense account as on March 31, 2026 as well as the shares transferred to IEPF Authority shall remain frozen till the rightful owner claims the shares.

DISTRIBUTION OF SHAREHOLDING AS ON MARCH 31, 2026:

Sr.No.	Shareholding of Shares	Number of Shareholders	% of Total Shareholders	Shares	% of Total Share Capital
1	1 to 500	48721	82.13	5346401	2.03
2	501 to 1000	4613	7.78	3753917	1.43
3	1001 to 2000	2536	4.28	3894928	1.48
4	2001 to 4000	924	1.56	2388157	0.91
5	4001 to 6000	444	0.75	1596997	0.61
6	6001 to 8000	441	0.74	2101834	0.80
7	8001 to 10000	698	1.18	5231547	1.99
8	10001 to ********	944	1.59	238622995	90.75
	Total	**59321**	**100.00**	**262936776**	**100.00**

LOCATIONS:

Your Company has following offices located in India:

MUMBAI - REGISTERED OFFICET-
762, 6th Floor, Tower No.7,
International Infotech Park,
Above Vashi Railway Station,
Vashi, Navi Mumbai
Maharashtra - 400 703.

MUMBAI - CORPORATE OFFICEC-
42, TTC Industrial Area,
MIDC, Village Pawane,
Navi Mumbai
Maharashtra - 400 705.

INDORE
317, 3rd Floor, Apollo Tower,
M. G. Road, Indore,
Madhya Pradesh -452 001

CHENNAI
4th Floor, Fortune Towers, No.152,
Pallavaram-Thuraipakkam,
200 Ft. Radial Road, Ganapathy Nagar,
Kovilambakkam,
Chennai – 600129

BANGALORE 1 -
13rd Floor, AKR Infinity,
Sy. No.113, Krishna Industrial Area,
7th Mile, Hosur Road,
Bangalore,
Karnataka - 560 068

GURGAON (GGN3)
Plot No.17, Sector 18,
Industrial Estate, Near Maruti Ltd.,
Molahera,
Gurugram Haryana- 122 015

ITCUBE Solutions Private Limited
7th Floor, Godrej Castlemaine, Building,
Bund Garden Rd, Sangamvadi,
Pune, Maharashtra 411001

ANNEXURE A - CEO/CFO Certification (As per Regulation 17 Part B of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015.

To
The Board of Directors
One Point One Solutions Limited

Date: 12 August 2026

We the undersigned, in our respective capacities as Chief Executive Officer (MD) and Chief Financial Officer of One Point One Solutions Limited, certify that in the preparation of the Financial Accounts for the year ended March 31, 2026:

(a) We have reviewed financial statements and the cash flow statement for the year and that to the best of our knowledge and belief:

(i) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

(ii) These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

(b) To the best of our knowledge and belief, the Company has not entered into any transaction during the year, which are fraudulent, illegal or in violation of the Company's code of conduct;

(c) We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies;

(d) We have indicated to the Auditors and the Audit Committee:

  (i) That there are no significant changes in internal controls over financial reporting during the year;

  (ii) That there are no significant changes in accounting policies during the year; and

  (iii) There have been no instances of material fraud of which we have become aware and the involvement therein, if any of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For One Point One Solutions Limited

Mr. Sunil Kumar Jha	**Mr. Akshay Chhabra**
Chief Financial Officer	Managing Director (DIN: 00958297)

Annexure B

Certificate of Compliance with the Code of Conduct for Board of Directors and Senior Management Personnel

To,
The Members of
One Point One Solutions Ltd.

Date: 12 August 2026

As required under Regulation 17 read with Schedule V (D) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 with the Stock Exchanges, I hereby declare that all the Board members and Senior Management Personnel of the Company have complied with the Code of Conduct of the Company for the year ended March 31, 2026.

For **One Point One Solutions Ltd.**

Mr. Akshay Chhabra	**Mr. Akashanand Karnik**
Managing Director	Director
(DIN: 00958297)	(DIN: 07060993)

SHWETA R. PARWANI

COMPANY SECRETARY

OFFICE ADDRESS: M S BLDG NO.10, ROOM NO.341, 1ST FLOOR,
CHEMBUR COLONY, MUMBAI – 400074. MOB: 9820106923

PRACTISING COMPANY SECRETARIES CERTIFICATE REGARDING COMPLIANCE OF CONDITIONS OF CORPORATE GOVERNANCE:

To,
The Members of
ONE POINT ONE SOLUTIONS LIMITED
International Infotech Park, T-762, Tower-7,
6th Floor, Vashi, Navi Mumbai - 400703

We have examined the compliance of conditions of Corporate Governance by One Point One Solutions Limited having CIN: L74900MH2008PLC182869 and having its Registered Office at International Infotech Park, T-762, Tower-7, 6th Floor, Vashi, Navi Mumbai - 400703 ("the Company"), for the financial year ended March 31, 2026, as stipulated in Chapter IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

The compliance of conditions of Corporate Governance is the responsibility of the Management. Our examinations have been limited to the procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of Corporate Governance as stipulated in the Listing Regulations. It is neither an audit nor an expression of opinion on the Financial Statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us and the representations made by the Directors and the Management of the Company, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in Chapter IV of the Listing Regulations.

We further state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

For Shweta Parwani
(Company Secretaries)
SD/-
FCS: 6537
C.P. No.: 3585
Place: Mumbai
Date: 10 July 2026
UDIN: F006537H000800825

Mihen Halani & Associates

Practicing Company Secretaries

312, Kalpataru Avenue CHS LTD, Opp. Employees State Insurance Scheme Hospital,
Akurli Road, Kandivali (East), Mumbai - 400 101, Maharashtra, India
☎ : 022-4516 5109 💻: mihenhalani@mha-cs.com

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34 (3) and Schedule V Para C Clause (10) (i) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,

The Members,

One Point One Solutions Limited

CIN: L74900MH2008PLC182869

Reg. Off: Unit no.501, 5th Floor, Naman Centre,

G Block, C-31, Bandra Kurla Complex, Bandra (East),

Mumbai-400051, Maharashtra, India

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of One Point One Solutions Limited bearing CIN - L74900MH2008PLC182869 and having registered office situated at Unit no. 501, 5th Floor, Naman Centre, G Block, C-31, Bandra Kurla Complex, Bandra (E), Mumbai 400051, Maharashtra, India (hereinafter referred to as "the Company"), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal of the Ministry of Corporate Affairs at ("www.mca.gov.in") as considered necessary and explanations furnished to us by the Company and its officers, we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on March 31, 2026 have been debarred or disqualified from being appointed or continuing as Director of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Sr.	Name of the Directors	DIN	Designation	Date of Appointment
1	Mr. Akshay Chhabra	00958197	Managing Director	16/08/2017
2	Mr. Akashanand Karnik	07060993	Whole-time Director	10/02/2015
3	Ms. Shalini Pritamdasani	00073508	Non-Executive - Director	31/03/2022
4	Mr. Rushabh Vyas	06775913	Non-Executive - Independent Director	11/08/2023
5	Mr. Arjun Bhatia	07023708	Non-Executive - Independent Director	20/09/2019
6	Mr. Chandrasekher Yerramalli	07929673	Non-Executive - Independent Director	01/09/2017

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For MIHEN HALANI & ASSOCIATES
(Practicing Company Secretary)

SD/-
Mihen Halani
(Proprietor)
CP No: 12015
FCS No: 9926
Date: 12.08.2026
Place: Mumbai
UDIN: F009926H001086166

Mihen Halani & Associates

Practicing Company Secretaries

312, Kalpataru Avenue CHS LTD, Opp. Employees State Insurance Scheme Hospital,
Akurli Road, Kandivali (East), Mumbai - 400 101, Maharashtra, India
☎ : 022-4516 5109 💻: mihenhalani@mha-cs.com

Certificate of Secretarial Auditor on implementation of Employee Stock Option Scheme

[Pursuant to Regulation 13 of the Securities Exchange Board of India
(Share Based Employee Benefits and Sweat Equity) Regulations, 2021]

To

The Members,

One Point One Solutions Limited

CIN: L74900MH2008PLC182869

Unit no.501, 5th Floor, Naman Centre,

G Block, C-31, Bandra Kurla Complex, Bandra (East),

Mumbai – 400 051, Maharashtra, India

We have examined the relevant records, registers, forms, papers, documents and "One Point One Solutions - Employees Stock Option Plan – 2022" ("the ESOP Plan / the Scheme") of ONE POINT ONE SOLUTIONS LIMITED having CIN: L74900MH2008PLC182869 and having registered office situated at 3/A, Recondo Compound, Sudam Kalu Ahire Marg, Glaxo, Worli Colony, Mumbai – 400 030, Maharashtra, India (hereinafter referred to as "the Company"), produced before us by the Company for the purpose of issuing this certificate in accordance with the Regulation 13 of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (hereinafter referred to as "the SBEB&SE Regulations / the Regulations").

The accompanying ESOP Plan contains provisions with regard to issuance of securities of the Company as approved by the shareholders of the Company, which we have initialed for identification purpose only.

The Management of the Company is responsible for the implementation of the Scheme in accordance with the requirements of the Regulations, as amended or modified from time to time, and in accordance with the special resolution passed by the shareholders of the Company under section 62(1)(b) of the Companies Act, 2013 read with rules made thereunder and the SBEB&SE Regulations approving the Scheme on July 13, 2022 (hereinafter referred to as "the Shareholders' Resolution"). The Management of the Company is also responsible for ensuring that the Company complies with the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for furnishing the relevant information / disclosures to the Stock Exchange(s).

Pursuant to the requirements of the SBEB&SE Regulations, it is our responsibility to obtain reasonable assurance and form an opinion as to whether the accompanying Scheme is implemented in compliance with the Regulations and Shareholders' Resolution. For the purpose of our examination reliance was placed on audited financial statements for the year ended March 31, 2026 and records of the Company.

In our opinion and based on examination carried out by us and according to the information and explanations given to us, we certify that the Company has implemented the Scheme in accordance with the SBEB&SE Regulations.

This certificate is issued pursuant to Regulation 13 of the Regulations to enable the Board of Directors of the Company to place it before the shareholders at the ensuing annual general meeting of the Company.

For MIHEN HALANI & ASSOCIATES
(Practicing Company Secretary)

SD/-
Mihen Halani
(Proprietor)
CP No: 12015
FCS No: 9926
Date: 12.08.2026
Place: Mumbai
UDIN: F009926H001086056

Encl.: 1. ONE POINT ONE SOLUTIONS - Employees Stock Option Plan - 2022

Management Discussion & Analysis

MANAGEMENT DISCUSSION AND ANALYSIS

One Point One Solutions Limited is a leading global, AI-powered customer experience and enterprise operations company that combines human expertise, agentic AI, domain depth and global delivery to transform customer and enterprise operations and deliver measurable outcomes to businesses across multiple industries. The company serves a diverse range of industries, including banking and financial services (BFSI), telecommunications, e-commerce, retail, healthcare, insurance, travel, logistics, and other enterprise sectors. Our extensive domain expertise enables us to design customized business solutions that meet the unique operational requirements of clients. By combining industry knowledge with our patented resolution stack, 1Point1 Solutions helps organizations optimize business processes, improve service quality, and strengthen customer relationships in an increasingly competitive business environment. With the rapid advancement of digital technologies, 1Point1 Solutions has transformed itself from a traditional BPM service provider into a next-generation digital transformation company.

Over the years, we deliberately invested ahead of the curve in technology, domain capabilities, and global delivery. We recognize that AI will fundamentally reshape customer experience and enterprise operations, not just automating individual tasks, but by changing how work is designed, executed, and measured. That journey led to creation of One Point One Technology Labs Pvt. Ltd. and subsequently the launch of ResolX, our Agentic AI platform built around Resolution-as-a-Service. ResolX marks an important shift in our value proposition from managing activity to taking accountability for resolution. The next phase of customer experience will not be defined by how many interactions a company handles. It will be defined by how effectively those interactions are converted into measurable resolutions and business outcomes.

Our strategy is built on dual-engine growth drivers:

First, our global human service engine, fully integrated with Netcom, deepens our presence across the Americas, and expand our ability to service enterprises through global delivery, multiple capability, domain expertise, and multi-shore operations. It also creates a larger platform from which we drive organic and introduce AI-led transformation across existing and new enterprise relationships.

Second, our Agentic AI engine, powered by ResolX, is a differentiated enterprise AI platform, bringing Agentic AI orchestration and domain intelligence directly into enterprise workflows focused on high-value opportunities. Together, these engines create a powerful growth model, global delivery, and human expertise complemented by Agentic AI and intelligence orchestration. More importantly, they strengthen and accelerate each other, creating greater scale, capability, and value for our customers.

As automation scales, we see the opportunity to progressively shift our revenue towards higher-margin AI, orchestration, and outcome models, while human expertise moves towards more complex, judgment-led work. Our presence across multiple domains, geographies, and delivery ecosystems gives us a strong foundation to build intelligent, scalable, outcome-focused enterprise operations. We believe the next era of customer experience will be defined not by isolated AI developments, but by reconnecting intelligence that unites AI, human expertise, domain depth, and operational execution. Our global delivery engine, domain depth, and Agentic AI capabilities position us at the intersection of customer experience and enterprise operations.

Innovation remains one of the core pillars of the company's long-term strategy. With proprietary resolution orchestration, built and proven first within 1Point1's own live operations, then deployed for enterprise clients, we become the preferred partners among customers with accountability as our core. 1Point1 Solutions is continuously investing in developing new digital capabilities and modernizing its service offerings to meet the evolving needs of businesses worldwide. The company focuses on delivering intelligent automation solutions that help clients accelerate digital transformation, improve business agility, enhance productivity, and achieve sustainable growth.

The company's success is also driven by its highly skilled workforce, experienced leadership team, and strong organizational culture. 1Point1 Solutions believes that its employees are its most valuable asset and therefore emphasizes continuous learning, professional development, employee engagement, and leadership development. The organization fosters a culture based on integrity, accountability, innovation, teamwork, customer focus, and high performance. This people-centric approach encourages employees to contribute innovative ideas while maintaining high standards of quality and client satisfaction.

Customer satisfaction remains at the center of the company's business philosophy. 1Point1 Solutions works closely with clients to understand their business objectives and deliver customized solutions that generate measurable business outcomes. The company's ability to combine technological expertise with industry knowledge has enabled it to establish long-term relationships with several reputed domestic and international organizations. Its commitment to quality service delivery, operational efficiency, and continuous improvement has strengthened its reputation as a reliable and trusted business process management partner.

The company also places significant emphasis on corporate governance, risk management, and regulatory compliance. It has established robust internal control systems and governance practices to ensure transparency, accountability, and ethical business conduct. Effective risk management frameworks, information security measures, and compliance with applicable laws and industry standards help the company protect stakeholder interests while ensuring the reliability and sustainability of its operations.

Looking ahead, 1Point1 Solutions aims to expand its presence in both domestic and international markets by strengthening its digital capabilities, increasing the adoption of AI-enabled business solutions, and exploring new growth opportunities across various industries. The company intends to continue investing in innovation, advanced technologies, and human capital to maintain its competitive advantage. Its long-term vision is to build a future-ready enterprise that delivers sustainable value to customers, employees, shareholders, and society while contributing positively to the ongoing digital transformation of businesses across the globe.

Overall, 1Point1 Solutions Limited has evolved into a global AI-led CX-DX company where ResolX will reshape the margin story. We combine deep industry expertise with digital innovation to provide comprehensive business solutions. Through our focus on customer excellence, technological advancement, operational efficiency, and sustainable growth, the company is well positioned to capitalize on the growing demand for AI-powered business process management and digital transformation services in both Indian and global markets.

Macroeconomic Trends

(All references is this section are for calendar years 2024, 2025 and 2026)

The global economy entered 2024 with cautious optimism, as signs of stabilization emerged following an extended period of unprecedented shocks. Inflation gradually receded from multi-decade highs, albeit unevenly across regions, while labor markets broadly normalized, with unemployment and vacancy rates returning to pre pandemic levels. Global GDP growth remained relatively stable, averaging around 3% across quarters, with output converging toward potential.

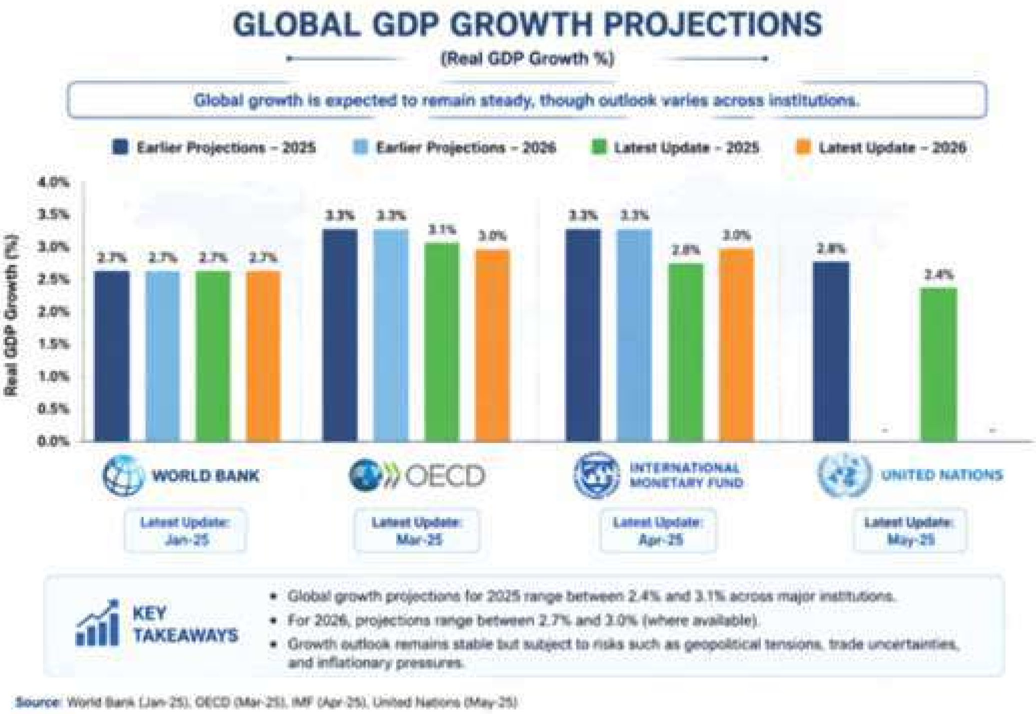
This emerging stability, however, is now being challenged by significant shifts in global trade and economic policy. These developments have reintroduced considerable uncertainty into the macroeconomic environment and are testing the resilience of the global economy. Trade related uncertainty has risen sharply, reflecting varying national exposures to protectionist measures, financial linkages, and evolving geopolitical dynamics. These headwinds are materializing amid a broader loss of economic momentum. Progress on disinflation has slowed, and in several economies, inflation has once again moved above central bank targets. While services inflation remains on a downward trajectory, it continues to exceed pre-inflation surge levels, and core goods inflation has shown signs of resurgence.

The global economy in FY 2025-26 demonstrated tenuous resilience, navigating a complex landscape of divergent growth patterns and shifting trade policies. IMF projects global growth at 3.1% in 2026, slightly below pre-pandemic averages, with emerging markets and developing economies facing the most pronounced slowdown and inflationary pressures. Downside risks include prolonged conflicts, geopolitical fragmentation, and slower-than-expected AI-driven productivity gains, while potential upside could come from faster productivity improvements or easing trade tensions (IMF, 2026)

Looking ahead, the global outlook is increasingly clouded by elevated policy uncertainty, persistent geopolitical tensions, and structurally embedded challenges such as high sovereign & corporate debt and subdued productivity growth. While advanced economies have faced inflationary pressures and high interest rates, the surge in investment related to Artificial Intelligence (AI) and digital infrastructure has provided a critical growth cushion, particularly in North America and Asia. The economic narrative of 2025-26 moved from "uncertainty" to "adaptation." Enterprises globally have transitioned from a wait-and-watch approach to a pragmatic "dual-speed" model - optimizing legacy costs while aggressively funding future-focused innovation in autonomous systems and green energy. However, risks remain tilted to the downside, including potential reevaluations of AI productivity gains and lingering geopolitical tensions that could disrupt global supply chains and commodity prices.

Global Economic Growth Projections:

Organization	Earlier Projections 2025	Earlier Projections 2026	Latest Update 2025	Latest Update 2026
World Bank	2.7%	2.7%	2.7%	2.7%
OECD	3.3%	3.3%	3.1%	3.0%
IMF	3.3%	3.3%	2.8%	3.1%
United Nations (UN)	2.8%	-	2.4%	-



Given the cautious outlook for global economic growth, greater collaboration among countries within the global trading system is expected to shape how shared concerns are addressed. This is likely to be accompanied by a continued focus on strengthening supply chain resilience, evolving regulatory frameworks to support more dynamic product and labour markets, and sustained efforts to upgrade workforce skills. (Source: IMF's World Economic Outlook, World Bank, OECD Economic Outlook, World Economic Situation and Prospects)

India - Resilient Growth Amid Global Economic Uncertainties

India continued to demonstrate resilience during 2026, maintaining its position as one of the fastest-growing major economies despite a challenging global economic environment. Economic growth remained supported by strong domestic consumption, improving investment activity, favourable demographic trends, and continued structural reforms.

While the outlook for FY2026 remains broadly positive, growth expectations have been moderated by global economic uncertainties, evolving trade policies, geopolitical developments, and domestic policy considerations. While some international institutions have revised their growth estimates, India is nevertheless expected to remain among the fastest-growing major economies. Various leading economic institutions projected India's real GDP growth for FY2027 and FY2028 in the range of approximately 6.7%, down from 7.6% in FY2025-26. (KMPG India)

Several factors are expected to support India's economic expansion. Development of digital public infrastructure (DPI) with growing digitization is driving the adoption of platforms such as UPI and DigiLocker, enabling inclusive digital public participation. The competitive, skilled talent pool of the nation currently accounts for 16 per cent of the global AI talent pool (around 6 Mn people employed across the technology and AI ecosystem), reflecting a three-fold increase since 2016. We are also seeing high growth coming in from Global capability centres (GCCs) - More than 1,700 GCCs are currently operating, employing nearly 1.9 mn skilled professionals across engineering, R&D, analytics, design and digital operations. The GCC sector is projected to scale to around 2,400 centres and employ over 2.8 mn professionals by 2030, with the market expected to reach USD105 Bn. The Government's focus on structural reforms, manufacturing, technology, infrastructure development, and improving the ease of doing business is also expected to strengthen the economy's medium- to long-term growth potential.

India's large and increasingly skilled workforce, expanding digital economy, rising urbanization, and favourable demographic profile provide a strong foundation for sustained economic activity. Growing adoption of technology and digital services is also expected to create opportunities across sectors, including Business Process Management, Information Technology Enabled Services, Customer Experience Management, and other technology-enabled business services. At the same time, the Indian economy remains exposed to several external and domestic risks. These include volatility in global trade, potential increases in tariffs and other trade barriers, geopolitical tensions, fluctuations in crude oil and commodity prices, and slower growth in major international markets. Changes in global supply chains and subdued export demand could also affect sectors that have significant international exposure. Domestic challenges may include variations in private investment, inflationary pressures, fiscal constraints, and the pace of infrastructure and capital expenditure. The evolving regulatory environment and changes in economic policies may also require businesses to remain agile and responsive.

Overall, India's economic outlook remains constructive, supported by strong domestic fundamentals, structural reforms, a growing digital economy, and increasing consumer demand. For 1Point1 Solutions Limited, the continued expansion of India's digital and services economy presents opportunities for growth in customer experience management, business process management, technology-enabled services, automation, analytics, and Artificial Intelligence-led solutions. The Company remains focused on leveraging these structural opportunities while maintaining operational resilience and adapting to changes in the global and domestic business environment.

Source: Deloitte, KPMG, OECD, IMF, Asian Development Bank, World Bank and other publicly available economic and industry reports.

INDUSTRY OVERVIEW

Global IT & Business Process Management

The global Information Technology (IT) and Business Process Management (BPM) industry entered FY26 with cautious optimism following two consecutive years of relatively subdued growth. During the first half of the year, early indicators suggested a gradual improvement in technology and business services spending. However, the recovery remained uneven as geopolitical uncertainties, evolving trade policies, tariff-related concerns, and changing macroeconomic conditions continued to influence technology investment decisions across government, corporate, and business segments.

The second half of the fiscal year saw a widespread correction in IT & related valuations, with the industry undergoing a fundamental transformation driven by the rapid adoption of Generative Artificial Intelligence (GenAI), automation, advanced analytics, and other emerging technologies. Traditional BPM models are increasingly evolving towards technology-enabled, outcome-oriented and intelligent service delivery. Organizations are placing greater emphasis on operational efficiency, process optimization, accountability, scalability, and the ability to respond rapidly to changing customer and market requirements.

The growing adoption of GenAI is expected to be a key driver of the next phase of industry growth. As businesses move beyond experimentation and pilot projects, AI is increasingly being integrated into core business processes, customer experience platforms, enterprise applications, and technology infrastructure. This transition is expected to create new opportunities for service providers that can combine domain expertise with AI, automation, analytics, and digital capabilities.

According to Gartner, global IT spending is expected to increase significantly in the coming years, reflecting continued investments in technology modernization, Artificial Intelligence, cybersecurity, cloud infrastructure, and digital transformation. GenAI is expected to account for a significant portion of this incremental technology expenditure, with enterprises increasingly embedding AI capabilities into hardware, software, infrastructure, and business applications. AI-enabled hardware infrastructure is also expected to experience strong growth as organisations seek the computing capacity required to deploy and scale AI applications. Increased investments in AI-optimized servers, data centres, advanced computing infrastructure, and related technologies are indicative of the broader transition towards AI-driven enterprise operations.

Information security is another important growth area for the global IT industry. The increasing adoption of cloud platforms, AI solutions, digital applications, and interconnected systems has heightened the need for stronger cybersecurity, data protection, privacy, and risk management capabilities. Consequently, enterprises are expected to continue prioritizing investments in cybersecurity and resilient technology infrastructure.

For the BPM industry, these developments represent both opportunities and challenges. Clients are increasingly seeking integrated solutions that combine human expertise with AI, automation, analytics, and digital platforms to improve customer experience, reduce operating costs, enhance productivity, and deliver measurable business outcomes. This is accelerating the transition from conventional labor-intensive outsourcing models towards intelligent, technology-enabled and outcome-based service delivery. Service providers with strong technology capabilities, domain expertise, scalable delivery models, and the ability to effectively integrate AI into business processes are expected to be well positioned to benefit from this evolving industry landscape.

Worldwide GenAI Spending

As per Gartner Worldwide spending on AI is forecast to total $2.59 trillion in 2026, a 47% increase YoY.

Market (USD Mn)	2025	2026	2027
AI Services	436,351	585,527	759,418
AI Cybersecurity	25,920	51,347	85,997
AI Software	282,897	453,209	638,431
AI Models	15,494	32,604	59,161
AI Platforms for Data Science and Machine Learning	21,292	29,928	42,639
AI Application Development Platforms	6,587	8,416	10,922
AI Data	826	3,126	6,480
AI Infrastructure	975,581	1,431,509	1,890,310
Total AI Spending	**1,764,947**	**2,595,667**	**3,493,358**

(Source: Gartner - Apr 2026)

Business Process Management (BPM) Industry

Business Process Management (BPM) industry continued to strengthen its position as a key contributor to the global digital economy during FY2026. The sector remained supported by increasing digitalization across industries, rising enterprise technology expenditure, adoption of emerging technologies, and continued investments in Artificial Intelligence, cloud computing, cybersecurity, automation, and data-driven solutions.

Convergence added another layer of change: BPM and IT services intersected, hardware and software fused into one-stop solutions, and integration gave rise to physical AI that embedded intelligence directly into systems and lifecycles. Providers have become increasingly IP driven, with innovation as the primary engine of growth.

As a result, the era of the solo service provider has given way to multi-disciplinary collaboration, making ecosystem partnerships the default. Alliances with Big Tech have moved beyond resale into joint solution development, shared go-to-market strategies and platform-led innovation. By linking cloud and AI infrastructure with domain-led execution, providers positioned themselves at the center of a more collaborative and strategically aligned future.

The outlook for technology spending remained positive, with enterprises increasingly prioritizing investments in AI-led digital transformation, cloud-native technologies, cybersecurity, automation, analytics, and modern technology infrastructure. The growing adoption of these technologies is driving organisations to redesign business processes, improve operational efficiency, enhance customer experience, and develop more agile operating models. India felt these shifts deeply. Positioned as a geopolitically neutral, high trust partner with a vast talent base, it stood out as a reliable player in the global technology landscape. Despite uncertainty, India's technology industry grew by 6.1%, with revenues crossing the $300 bn mark to reach $315 bn, and employment expanding to nearly 6 mn. Indian software product industry is expected to reach US$ 101.64 billion by 2030 as companies seek to expand globally.

With its significant contribution to GDP and employment, the IT & BPM sector has firmly established itself as one of India's key economic growth drivers. India's IT exports rose 5.58% in FY26 (till February 2026) to US$ 246.4 billion from US$ 233.3 billion in FY25, with STPI-registered units contributing Rs. 10.64 lakh crore (US$ 123.05 billion), according to Ministry of IT. (IBEF 2026)

For One Point One Solutions Limited, the continued growth and transformation of the Indian IT and BPM industry provide a favourable operating environment. Leading BPM companies have moved beyond labour arbitrage, repositioning themselves as process-intelligence partners. The Company is well positioned to leverage increasing demand for AI-enabled customer experience, BPM solutions, automation, analytics, digital transformation, and technology-led services. We provide embedded analytics, agentic AI and industry context into workflows to deliver measurable outcomes. Our continued focus on innovation and intelligent technology solutions will enable is to participate in the industry's transition towards higher-value, outcome-oriented service delivery and support sustainable long-term growth.

Source: IBEF, NASSCOM, Gartner and publicly available industry and media reports.

OUR STRATEGIC RESPONSE

As organizations increasingly adopt AI-powered business models and digital transformation initiatives, we believe 1Point1 Solutions Limited is well positioned to capitalize on emerging opportunities. Our focus on innovation, technology investments, customer-centric solutions, and operational excellence will continue to strengthen our competitive position and support sustainable long-term growth. We remain committed to creating lasting value for our customers, employees, shareholders, and all other stakeholders while building a future-ready, technology-driven enterprise.

STRATEGIC EXECUTION HIGHLIGHTS - FY 2025-26

The year FY 2025-26 marked another important phase in 1Point1 Solutions Limited's transformation journey towards becoming a technology-first, AI-enabled Business Process Management (BPM) enterprise. As the global outsourcing industry continued to transition from labor-intensive delivery models to technology-led business transformation, the Company remained focused on strengthening its digital capabilities, enhancing operational excellence, expanding its market presence, and building sustainable competitive advantages.

Our strategic initiatives during the year were designed to create long-term value by combining technology, domain expertise, operational agility, and customer-centric innovation. Through disciplined execution, continued investments in Artificial Intelligence (AI), Generative AI (GenAI), intelligent automation, cloud technologies, analytics, cybersecurity, and workforce development, the Company strengthened its position as a trusted transformation partner for clients across industries.

1. **Launching ResolX – Providing Resolution as a Service**

   The sector will need deeper, more integrated roles that merge human judgment with machine efficiency. The future belongs to operating models where human contextual intelligence works alongside the speed, scale, precision of AI. That is the shift we are building with ResolX, moving enterprises beyond managing interactions towards intelligent, accountable resolutions at scale. ResolX differentiated through its Resolution-as-a-Service model, is designed to move AI beyond assistance to act, orchestrate, and deliver measurable resolutions across enterprise workflows.

   Resolution-as-a-Service is an operating and commercial model that orchestrates AI agents, workflows, enterprise systems, functions, data, and human expertise under one accountable partner to deliver a great customer or business outcomes, moving enterprises beyond software development to strategic operating partnership focused on measurable results. ResolX is built around an outcome-accountable model. We do not charge clients simply for a software license or agent capacity, but we take ownership of the resolution architecture end to end. From the AI layer and data extraction to back-end integration and ultimately the business outcomes themselves. This is a fundamentally different value proposition.

2. Acquisition & Integration of Netcom (Costa Rica)

In February 2026, we completed our third acquisition, Netcom BCC in Costa Rica. Netcom has been one of the largest BPM companies in Costa Rica for 30 years, with a rich heritage of servicing some of the most prominent banks across Latin America. As we expand our operations globally, we accelerated our technology-led transformation strategy with a clear realization that enterprise AI success is no longer about access to tools, but about integrating AI into real business flows with governance, accountability, and measurable outcomes at scale. Netcom has strengthened our BFSI positioning not only in India, but as well as across North America and Latin America markets.

3. Accelerating AI and Digital Transformation

Artificial Intelligence continued to remain the cornerstone of our business transformation strategy during FY 2025-26. We significantly expanded the deployment of AI-enabled capabilities across customer experience management, finance and accounting processes, collections, healthcare operations, and back-office support functions. Our focus extended beyond process automation towards enabling intelligent decision-making, predictive analytics, and real-time business insights for clients.

The Company enhanced its investments in Generative AI, Machine Learning, Intelligent Document Processing (IDP), Robotic Process Automation (RPA), conversational AI, speech analytics, sentiment analysis, and workflow orchestration platforms. These technologies enabled improved productivity, higher process accuracy, faster turnaround times, and enhanced customer engagement while reducing manual intervention across several service lines. Our technology roadmap also emphasized the responsible and secure adoption of AI through strong governance, data privacy controls, cybersecurity frameworks, and compliance with evolving regulatory standards.

4. Strengthening Digital-First Service Delivery

During the year, One Point One Solutions continued to modernize its service delivery model by expanding cloud-native platforms, digital workflows, omnichannel customer engagement capabilities, and analytics-driven business operations.

The Company adopted a digital-first operating model that integrates automation with human expertise to deliver measurable business outcomes rather than traditional transactional services. This approach has enabled clients to improve operational resilience, optimize costs, enhance customer satisfaction, and accelerate enterprise-wide digital transformation initiatives. Our delivery teams focused on increasing automation across repetitive business processes while improving process visibility through real-time dashboards and predictive operational analytics.

5. Expanding Customer Relationships and Business Portfolio

The Company continued its strategy of deepening relationships with existing clients while acquiring new customers across priority industry verticals. Strong emphasis was placed on expanding wallet share through multi-service engagements, integrated BPM solutions, and cross-functional digital transformation projects.

Our diversified client portfolio across Banking & Financial Services (BFSI), Telecommunications, Healthcare, Retail, E-commerce, Insurance, Travel, Logistics, and other enterprise sectors provides resilience against industry-specific fluctuations and supports sustainable long-term growth. The Company also focused on increasing the contribution of high-value digital services, consulting-led engagements, analytics solutions, healthcare support services, trust and safety operations, finance and accounting outsourcing, and knowledge process management.

6. Technology Innovation and Product Development

Innovation remains one of the Company's strongest competitive differentiators. During FY 2025-26, dedicated innovation teams continued developing proprietary AI-enabled business solutions aimed at improving customer lifecycle management, workforce optimization & automation, intelligent quality monitoring, digital collections etc.

The Company strengthened collaborations with global technology partners and cloud platform providers to accelerate digital transformation capabilities and improve scalability across client engagements. Investments in research and innovation continued to focus on building reusable automation assets, AI accelerators, analytics frameworks, and industry-specific digital solutions capable of delivering long-term competitive advantage.

7. Operational Excellence and Process Optimization

Operational excellence continued to remain a key strategic priority. Throughout FY 2025-26, the Company implemented multiple initiatives focused on improving productivity, delivery quality, governance standards, and resource utilization. Standardization of delivery processes, automation of internal operations, centralized governance mechanisms, workflow optimization, and intelligent workforce planning contributed towards improving operational efficiency while maintaining high service quality standards. Continuous process improvement initiatives were supported through Lean methodologies, Six Sigma practices, digital monitoring tools, and performance analytics to ensure consistent operational performance across delivery centres.

8. Human Capital Development

Our employees remain the foundation of our long-term success. During FY 2025-26, the Company significantly strengthened its talent development initiatives by expanding digital learning programmes covering Artificial Intelligence, Generative AI, cloud computing, cybersecurity, analytics, customer experience management, and automation technologies.

Leadership development programmes were enhanced to build future-ready managers capable of leading digital transformation initiatives across global operations. Internal mobility programmes, structured career development frameworks, succession planning, and performance-based learning pathways continued to improve employee engagement and strengthen organizational capabilities.

The Company also remained committed to fostering a diverse, equitable, and inclusive workplace that promotes collaboration, innovation, employee well-being, and continuous learning.

9. Information Security, Risk Management and Compliance

As digital transformation accelerates, maintaining the highest standards of information security remains critical. During FY 2025-26, the Company further strengthened its cybersecurity infrastructure, data governance practices, regulatory compliance mechanisms, and enterprise risk management framework.

Continuous monitoring, vulnerability assessments, disaster recovery planning, cyber awareness programmes, and investments in secure digital infrastructure enabled the Company to protect client information while maintaining business continuity and operational resilience.

10. Sustainable Growth and Strategic Expansion

One Point One Solutions continued to evaluate opportunities for strategic expansion through partnerships, technology collaborations, capability enhancement, and selective inorganic growth opportunities. The Company remained focused on expanding its presence across global markets while strengthening capabilities in high-growth verticals such as healthcare, financial services, digital customer experience, analytics, intelligent automation, and AI-enabled business services.

Our expansion strategy emphasizes profitable growth, operational discipline, scalable digital platforms, and the creation of long-term shareholder value.

11. Financial Discipline and Value Creation

Alongside growth initiatives, the Company maintained disciplined financial management through prudent capital allocation, cost optimization, productivity improvement, and operational efficiency programmes.

Strategic investments in technology, automation, employee capabilities, and digital infrastructure are expected to enhance long-term profitability while supporting sustainable revenue growth. Management remains committed to maintaining a strong balance sheet, improving capital efficiency, and delivering consistent value creation for shareholders.

IMPACT OF STRATEGIC EXECUTION (FY26 OUTCOMES)

Market	2026	2025	Growth
Total Income	₹ 331.03 Cr	₹ 270.17 Cr	↑ 22.52%
PAT	₹ 38.20 Cr	₹ 33.16 Cr	↑ 15.19%

BUSINESS VERTICALS OVERVIEW

One Point One Solutions Limited continued to strengthen its position as A global, AI-powered customer experience and enterprise operations company during FY 2025-26 by expanding its digital capabilities, deepening customer relationships, and enhancing its industry-specific service offerings. The Company remained focused on delivering AI-powered, technology-driven business solutions across its key verticals, including Banking & Financial Services (BFSI), Healthcare, Communications, Media & Technology (CMT), Retail, and Utilities. Through continuous investments in Artificial Intelligence (AI), Generative AI (GenAI), automation, analytics, and cloud-based technologies, the Company reinforced its ability to deliver measurable business outcomes while supporting clients in their digital transformation journeys.

1. **Banking & Financial Services (BFSI)**

   The Banking and Financial Services sector continued to experience rapid digital transformation, driven by evolving regulatory requirements, increasing digital adoption, changing customer expectations, and the growing need for operational resilience. Financial institutions are increasingly investing in AI-enabled automation, digital onboarding, fraud prevention, compliance management, and customer experience transformation to improve efficiency and strengthen risk management.

   During FY 2025-26, One Point One Solutions continued to strengthen its BFSI capabilities by providing technology-enabled solutions across customer lifecycle management, collections, contact centre operations, onboarding support, KYC and AML processes, loan servicing, and back-office operations. The Company further integrated AI-powered analytics, intelligent automation, and omnichannel customer engagement into its BFSI service portfolio to improve productivity, accelerate response times, and enhance customer satisfaction.

   The Company also focused on expanding relationships with existing banking, NBFC, fintech, and digital financial services clients through cross-selling of digital transformation services, analytics, automation, and customer support solutions. These initiatives have positioned the Company to capitalize on the increasing demand for technology-led business process services within the financial services ecosystem.

2. **Healthcare**

   Healthcare continues to be one of the Company's strategic growth engines, supported by increasing demand for Revenue Cycle Management (RCM), healthcare administration, digital patient engagement, regulatory compliance, and AI-enabled healthcare operations. Global healthcare providers and payers are accelerating investments in digital transformation to improve clinical outcomes, optimize administrative processes, and enhance patient experiences.

   During FY 2025-26, One Point One Solutions continued to strengthen its healthcare service offerings by expanding capabilities across medical billing, coding, claims management, denial management, patient support services, provider administration, and healthcare analytics. The Company leveraged AI-driven automation, workflow optimization, and data analytics to improve process efficiency while ensuring compliance with applicable healthcare regulations and data privacy standards.

   The Company also continued to strengthen its healthcare Business Process as a Service (BPaaS) capabilities, enabling clients to benefit from scalable, cloud-enabled, and outcome-based operating models. These initiatives have further enhanced the Company's position as a trusted digital transformation partner within the healthcare sector.

3. **Communications, Media & Technology (CMT)**

   The Communications, Media & Technology sector continues to evolve rapidly as organizations adopt Artificial Intelligence, cloud computing, digital platforms, and advanced customer engagement technologies. Businesses are increasingly seeking intelligent solutions that improve content management, customer support, digital operations, and service delivery while reducing operational costs.

During FY 2025-26, One Point One Solutions strengthened its capabilities in AI-enabled customer experience management, content moderation, multilingual customer support, digital operations, analytics, and back-office process management. The Company continued to invest in automation, speech analytics, conversational AI, and intelligent quality monitoring to improve customer interactions and operational performance.

By combining domain expertise with advanced digital technologies, the Company remains well positioned to support both traditional telecommunications providers and emerging digital technology companies as they continue their transformation initiatives.

4. Retail

The retail industry continues to undergo significant transformation, driven by the rapid growth of e-commerce, omnichannel commerce, digital payments, and evolving consumer behavior. Retail organizations are increasingly investing in customer experience management, AI-driven personalization, supply chain optimization, and digital customer engagement to remain competitive.

During FY 2025-26, One Point One Solutions expanded its retail service offerings by delivering technology-enabled customer support, order management, digital commerce operations, loyalty programme support, multilingual customer engagement, and back-office process management. AI-powered analytics and automation enabled retail clients to improve operational efficiency, enhance customer satisfaction, and optimize business performance.

The Company also continued to strengthen its omnichannel customer engagement capabilities, enabling retailers to deliver seamless and personalized experiences across multiple digital and physical channels.

5. Utilities

The Utilities sector continues to experience increasing regulatory requirements, rising customer expectations, energy transition initiatives, and growing adoption of digital technologies. Utility providers are focusing on operational efficiency, customer self-service, digital billing, intelligent field operations, and data-driven decision-making to improve service quality while managing costs.

During FY 2025-26, One Point One Solutions continued to support utility companies through customer service operations, billing support, back-office administration, digital customer engagement, and process automation solutions. The Company leveraged AI-enabled workflows, analytics, and automation technologies to improve response times, optimize operational performance, and enhance customer experience.

The Company also explored opportunities to expand its utility service offerings into international markets by leveraging scalable digital delivery models and multilingual service capabilities.

HUMAN RESOURCES

At One Point One Solutions Limited, our people remain our greatest competitive advantage and the driving force behind our continued growth and digital transformation journey. As the Business Process Management (BPM) industry rapidly evolves through Artificial Intelligence (AI), Generative AI (GenAI), automation, cloud technologies, and analytics, we remain committed to building a future-ready workforce equipped with the skills, agility, and innovation required to deliver exceptional value to our clients.

During FY 2025-26, the Company continued to strengthen its human capital strategy by focusing on talent acquisition, digital capability development, employee engagement, leadership succession, diversity and inclusion, employee well-being, and performance excellence. Our people strategy is aligned with our long-term business objectives and supports the Company's transformation into a technology-led, AI-enabled BPM organization.

Workforce Growth and Talent Development

During the year, One Point One Solutions continued to strengthen its workforce in line with business expansion across Banking & Financial Services (BFSI), Healthcare, Telecommunications, Retail, Utilities, and other emerging industry verticals. The Company focused on hiring professionals with expertise in Artificial Intelligence, data analytics, automation, cloud technologies, customer experience management, finance & accounting, healthcare operations, and digital transformation.

Our talent acquisition strategy combines campus hiring, lateral recruitment, internal referrals, strategic partnerships with educational institutions, and digital recruitment platforms to ensure access to high-quality talent. AI-enabled recruitment tools and data-driven assessment methodologies continued to improve hiring efficiency while ensuring consistency in candidate selection.

The Company also continued to strengthen its global talent pool by supporting business growth across domestic and international delivery centres while maintaining a strong focus on workforce productivity, operational flexibility, and client-centric service delivery.

Learning, Upskilling and Capability Building

Continuous learning remains one of the Company's strategic priorities. During FY 2025-26, significant investments were made in employee capability development through structured learning programmes focused on emerging digital technologies and domain expertise.

Training initiatives covered Artificial Intelligence, Generative AI, Machine Learning, Robotic Process Automation (RPA), Intelligent Document Processing (IDP), cloud computing, cybersecurity, predictive analytics, customer experience management, healthcare revenue cycle management, finance and accounting processes, regulatory compliance, communication skills, and leadership development.

Employees were encouraged to pursue professional certifications and participate in technology-focused learning platforms to strengthen digital competencies. Leadership development programmes were expanded to prepare high-potential employees for future leadership roles while supporting succession planning across key business functions.

Talent Management and Internal Mobility

One Point One Solutions continued to promote a culture of continuous career development through structured internal mobility programmes and transparent career progression frameworks. Employees were encouraged to explore opportunities across business verticals, delivery functions, technology teams, and leadership positions based on their skills, aspirations, and business requirements.

The Company's performance management framework emphasizes goal alignment, continuous feedback, competency development, and merit-based recognition. Internal talent development continues to reduce dependency on external hiring while improving employee engagement and organizational capability.

Employee Engagement and Retention

Employee engagement remained a key area of focus during FY 2025-26. The Company implemented various initiatives aimed at strengthening employee experience, improving workplace collaboration, recognizing outstanding performance, and promoting a culture of innovation and inclusion.

Regular employee feedback programmes, leadership connect sessions, recognition platforms, wellness initiatives, cultural celebrations, and communication forums helped strengthen employee engagement across all locations. The Company also continued to focus on structured onboarding programmes, mentoring initiatives, and career planning to improve employee retention and build long-term organizational commitment.

Diversity, Equity and Inclusion (DE&I)

One Point One Solutions remains committed to providing an inclusive workplace where diversity is respected and equal opportunities are available to all employees. The Company continues to strengthen gender diversity, promote inclusive hiring practices, support persons with disabilities, and create a workplace that encourages collaboration, respect, and innovation.

During FY 2025-26, diversity and inclusion initiatives focused on leadership awareness, inclusive recruitment practices, employee resource groups, cultural engagement programmes, and awareness sessions aimed at creating a safe, equitable, and respectful working environment for all employees.

Employee Health, Safety and Well-being

The health, safety, and well-being of employees remain fundamental to the Company's people strategy. During the year, the Company continued to invest in employee wellness programmes covering preventive healthcare, mental well-being, counselling support, stress management, work-life balance, and employee assistance initiatives.

The Company maintained safe working environments across all operational locations while supporting flexible work arrangements wherever operationally appropriate. Continuous investment in digital collaboration tools enabled seamless communication and enhanced employee productivity across distributed teams.

HR Technology and Digital Transformation

The Human Resources function continued its digital transformation journey through enhanced HR technology platforms supporting recruitment, onboarding, learning management, performance management, employee engagement, payroll administration, attendance management, and workforce analytics. The use of AI-enabled HR solutions and people analytics improved decision-making, workforce planning, productivity measurement, and employee experience while enabling more efficient management of human capital across the organization.

Human Resource Outlook

As the BPM industry continues to evolve, the Company will remain focused on attracting, developing, and retaining high-quality talent capable of supporting future business growth. Continued investments in digital skills, AI capabilities, leadership development, employee engagement, and organizational culture will enable One Point One Solutions Limited to build a resilient, agile, and future-ready workforce capable of delivering sustainable value to customers and shareholders.

RISK AND CONCERNS AND THEIR MITIGATION

At One Point One Solutions Limited, risk management is a core aspect of our strategic and operational decision-making. The Company operates in a dynamic business environment, which requires continuous identification, evaluation, and mitigation of both internal and external risks. Our Enterprise Risk Management (ERM) framework is based on globally accepted principles and aligns with the Company's objectives, enabling us to proactively manage uncertainties and seize emerging opportunities.

While we have instituted effective controls to minimize the impact of identified risks, forward-looking statements in this section are based on current assumptions and may vary with changes in the operating environment.

At One Point One Solutions Limited, risk management is an integral part of corporate governance and strategic planning. As the Company continues its transformation into an AI-enabled, technology-driven Business Process Management (BPM) enterprise, we recognize that proactive risk management is essential for delivering sustainable growth, protecting stakeholder interests, and maintaining operational resilience.

Our Enterprise Risk Management (ERM) framework is designed to identify, assess, monitor, and mitigate risks across strategic, operational, financial, technological, regulatory, and environmental dimensions. The framework aligns with globally accepted risk management practices and is embedded within the Company's decision-making process to support business continuity and long-term value creation.

The Company's risk governance structure combines strategic oversight by the Board of Directors with operational accountability across business functions. The Board, Audit Committee, Risk Management Committee, senior management, and business leaders work collaboratively to identify emerging risks, evaluate their potential impact, and implement appropriate mitigation strategies. Regular risk reviews, internal audits, compliance assessments, Key Risk Indicators (KRIs), cybersecurity monitoring, and business continuity testing ensure that risks are continuously monitored and managed.

Risk Governance Structure

The Company's Enterprise Risk Management framework follows a comprehensive approach consisting of:

- Strategic Oversight: The Board of Directors and Risk Management Committee periodically review the Company's overall risk profile, emerging business risks, and mitigation plans while ensuring alignment with long-term strategic objectives.
- Operational Risk Management: Business unit leaders and process owners are responsible for identifying operational risks, implementing internal controls, monitoring performance indicators, and ensuring timely mitigation of identified risks.
- Continuous Monitoring: Internal Audit, Information Security, Compliance, Finance, Human Resources, and Technology teams conduct periodic assessments to evaluate the effectiveness of controls and recommend improvements where necessary.

KEY RISKS AND MITIGATION MEASURE

A. Strategic Risks

Risk	Description	Mitigation
Business Transformation Risk	Rapid technological changes could impact traditional BPM business models.	Continued investment in Artificial Intelligence (AI), Generative AI, automation, analytics, cloud technologies, and innovation to strengthen digital capabilities and maintain competitiveness
Client Concentration Risk	Dependence on a limited number of large clients could affect revenue stability.	Diversification across industries, expansion into new geographies, increased cross-selling, and acquisition of new enterprise clients to broaden the customer base.
Market Expansion Risk	Expansion into new markets may involve execution and integration challenges.	Structured market assessment, phased expansion strategy, experienced leadership oversight, and strong governance frame works to ensure disciplined execution.

B. Industry and Market Risks

Risk	Description	Mitigation
Intense Competition	Increasing competition from global BPM companies, digital consulting firms, and technology -enabled service providers may impact pricing and market share	Differentiation through AI-enabled solutions, domain expertise, digital transformation services, operational excellence, and customer-centric delivery models.
Changing Customer Expectations	Clients increasingly demand outcome-based, AI-enabled, and digital-first solutions.	Continuous enhancement of service offerings, innovation programmes, and initiatives to meet evolving client requirements.
Economic Uncertainty	Global economic volatility may delay client spending decisions and outsourcing investments.	Diversified industry portfolio, geographic expansion, long-term client relationships, and flexible operating models to improve business resilience.

C. Financial Risks

Risk	Description	Mitigation
Foreign Exchange Risk	Currency fluctuations may impact earnings from international operations.	Continuous monitoring of currency exposure, natural hedging strategies, treasury management, and appropriate contractual pricing mechanisms.
Credit Risk	Delayed customer payments may affect cash flow and working capital.	Robust client credit evaluation, continuous receivable monitoring, diversified customer portfolio, and proactive collection mechanisms.
Liquidity Risk	Growth investments and business expansion could create temporary liquidity pressures.	Strong cash flow planning, prudent capital allocation, banking relationships, and disciplined treasury management.

D. Operational Risks

Risk	Description	Mitigation
Service Delivery Risk	Operational disruptions, process failures, or SLA breaches may affect client satisfaction.	Standardized operating procedures, automated quality controls, business continuity planning, real-time operational monitoring, and continuous process improvement initiatives.
Cybersecurity and Data Privacy	Increasing digitalization exposes the Company to cyber threats, ransomware, and data breaches.	Multi-layered cybersecurity framework, ISO-aligned security controls, endpoint protection, continuous vulnerability assessments, Security Operations Centre (SOC) monitoring, employee awareness programmes, and incident response planning.
Technology Infrastructure Risk	Failure of critical IT systems may impact service continuity.	Redundant infrastructure, cloud-enabled platforms, disaster recovery sites, high-availability architecture, and 24×7 infrastructure monitoring.

E. Human Capital Risks

Risk	Description	Mitigation
Talent Acquisition and Retention	Competition for skilled professionals in AI, automation, analytics, and healthcare continues to intensify.	Competitive compensation, structured career development, internal mobility, leadership development, employee engagement, continuous learning, and flexible work practices.
Leadership Succession	Loss of key leadership talent may impact strategic execution.	Succession planning, leadership pipeline development, mentoring programmes, and performance-based retention initiatives.
Skill Obsolescence	Rapid technological change may create skill gaps within the workforce.	Continuous digital upskilling, AI certification programmes, technology partnerships, learning platforms, and role-based competency development.

E. Human Capital Risks

Risk	Description	Mitigation
Regulatory Compliance	Changes in labour laws, taxation, data privacy regulations, and international compliance requirements may impact operations.	Dedicated compliance teams, legal advisory support, policy reviews, regulatory monitoring, employee training, and periodic internal audits.
Contractual Compliance	Failure to comply with contractual obligations may result in disputes or financial penalties.	Robust contract governance, SLA monitoring, periodic client reviews, legal oversight, and standardized operational controls.

G. Technology Risks

Risk	Description	Mitigation
Rapid Technology Evolution	Emerging AI technologies may quickly change customer expectations and service delivery models.	Continuous investment in research, product innovation, AI platforms, cloud technologies, analytics, and strategic technology partnerships.
AI Governance Risk	Increased use of Artificial Intelligence introduces ethical, regulatory, and governance challenges.	Responsible AI policies, human oversight, data governance, model validation, cybersecurity controls, and compliance with evolving AI regulations.

H. Reputational Risks

Risk	Description	Mitigation
Brand and Reputation Risk	Data breaches, service disruptions, compliance failures, or unethical conduct may adversely affect stakeholder confidence.	Strong corporate governance, transparent communication, robust compliance programmes, effective crisis management, ethical business practices, and a zero-tolerance approach to misconduct.

Acquisitions and Global Expansion

- The Company continued to integrate the capabilities of ITCube Solutions Pvt. Ltd., acquired in February 2024. The integration has enhanced the Company's capabilities across Business Process Management (BPM), Knowledge Process Outsourcing (KPO), Information Technology (IT), analytics, and digital transformation, while strengthening its delivery capabilities through established centres in Pune, India and Cincinnati, USA.
- The Company continued to leverage its international presence to pursue opportunities in developed markets and strengthen its global delivery model. Its UK subsidiary provides a platform for expanding its presence in the European market and supporting international client relationships.
- The Company also evaluated opportunities for expansion in Latin American markets, including Colombia, Panama, and Costa Rica, with the objective of developing nearshore capabilities, improving geographical diversification, and enhancing its ability to provide round-the-clock services to global clients.

New Client Acquisition and Capacity Expansion

- During the year, the Company continued to focus on acquiring new clients and expanding relationships with existing customers across key sectors. New business opportunities included engagements with clients in healthcare, BFSI, telecommunications, and other growth-oriented industries.
- The Company continued to expand its operational capacity in line with the growth in its business pipeline. Additional seats and delivery capacity were planned to support new client engagements and provide the infrastructure required for future revenue growth.
- The expansion of delivery capacity is expected to provide greater scalability, improve resource utilization, and enable the Company to respond efficiently to increasing demand for technology-enabled BPM and customer experience services.

Technology and Operational Transformation

- Technology-led transformation remained a key pillar of the Company's strategy during FY 2025-26. Investments continued across Generative AI (GenAI), Artificial Intelligence, Robotic Process Automation (RPA), Intelligent Automation, advanced analytics, and AI-enabled workflow solutions.

- These investments are aimed at automating repetitive processes, improving productivity, enhancing customer experience, reducing turnaround time, strengthening quality, and improving the overall efficiency of service delivery.
- The Company continued to focus on developing lean, standardised and scalable operating models, supported by technology-enabled processes and a diversified delivery footprint across India and international markets.
- The integration of AI and automation into traditional BPM services is expected to enable the Company to transition towards higher-value, outcome-oriented and technology-led solutions

MANAGEMENT OUTLOOK - FY 2025-26 AND BEYOND

Leadership and Strategic Direction

The appointment of Mr. Nitin Mahajan as Chief Executive Officer (CEO) during Q1 FY2025-26 reinforced the Company's focus on accelerating international growth, strengthening operational execution, expanding technology capabilities, and enhancing customer-centric service delivery.

Under the strategic direction of Mr. Akshay Chhabra, Chairman and Managing Director, the Company continued its transformation journey with an emphasis on global expansion, digital innovation, operational excellence, and the development of differentiated technology-enabled solutions.

The management remains focused on building a more diversified and scalable business model that combines the Company's BPM expertise with AI, automation, analytics, and digital transformation capabilities.

Growth Outlook

The Company remains positive about its medium and long-term growth prospects. The key factors expected to support future growth include:

- Leveraging ResolX and outcome-based operating models to continue depending customer relationships
- Utilizing Netcom's capabilities, global operations and native customer base to grow our business
- Expansion of operational capacity through the addition of new seats and delivery infrastructure.
- Strong business development pipeline across healthcare, BFSI, telecommunications, and other attractive industry segments.
- International expansion through new delivery capabilities, strategic partnerships, subsidiaries, and potential acquisitions.
- Increasing contribution from specialized and higher-value services, including US Healthcare Revenue Cycle Management (RCM).
- Greater adoption of AI-driven automation, GenAI, analytics, and digital transformation solutions.
- Expansion of relationships with existing clients through cross-selling, up-selling, and broader service offerings.
- Continued focus on operational efficiency, process standardization, productivity improvement, and margin enhancement.

Awards and Recognition

During FY 2025-26, 1Point1 Solutions Limited continued to strengthen its position as a technology-enabled Business Process Management and Customer Experience solutions provider, with its efforts in Artificial Intelligence, customer experience, analytics, people development, organizational transformation, and leadership receiving recognition from reputed industry platforms.

During the year, the Company received several prestigious awards and recognitions, including the Customer Experience AI Solution of the Year, AI-Powered Analytics Solution of the Year, and AI Leader of the Year at the ELATS AI Summit 2026. These recognitions acknowledge the Company's continued investments in Artificial Intelligence, advanced analytics, intelligent automation, and technology-led customer experience solutions.

The Company was also recognised with the People First Organization Award at the India HR Summit & Awards 2026, reflecting its focus on employee engagement, capability development, leadership accessibility, inclusive growth, and a people-centric workplace culture.

Further, 1Point1 Solutions received the Customer Experience Innovation Award at the Generative AI Summit 2026 for its innovative application of generative and intelligent AI capabilities to enhance customer interactions and deliver measurable business outcomes.

The Company's commitment to organizational development and talent transformation was also recognised through the Best Organizational Development & Transformation Initiative award at the Future of L&D Summit & Awards 2026. In addition, the Company was recognised for its efforts towards creating an inclusive workplace through the Best Organisation for Women Empowerment award.

During the year, Mr. Akshay Chhabra, Chairman and Managing Director, was honoured with the Most Promising Business Leader of the Year award at the ET Edge Asian Business Leaders Conclave 2026. The recognition reflects his leadership and contribution towards strengthening the Company's operations, technology capabilities, customer focus, and innovation-led growth.

These awards and recognitions demonstrate the Company's continued commitment to innovation, customer experience, technology-led transformation, employee development, diversity and inclusion, and responsible leadership. They also reinforce 1Point1 Solutions Limited's objective of building a future-ready, AI-enabled organization capable of delivering sustainable value to its clients, employees, and other stakeholders.

Compliance

One Point One Solutions Limited has established a robust compliance framework to identify, assess, monitor, manage, and report compliance with applicable laws, regulations, statutory requirements, and contractual obligations across the geographies in which it operates.

The Company regularly reviews applicable laws and regulations, including those relating to employment and labour, taxation, corporate governance, data privacy and protection, information security, environmental requirements, and other industry-specific regulations. Changes in applicable laws and regulatory requirements are monitored periodically to ensure timely assessment of their impact and implementation of necessary measures.

The respective functions and business units are responsible for monitoring compliance with applicable requirements and maintaining appropriate records and controls. Any identified instances of non-compliance or potential regulatory exposure are evaluated and, where required, appropriate corrective and preventive actions are initiated.

The Company's compliance status is reviewed periodically by the senior management and relevant governance forums. Significant compliance matters, regulatory developments, and areas requiring management attention are escalated to the appropriate authority.

The Board of Directors oversees the Company's overall compliance framework and reviews the status of compliance with applicable laws and regulations periodically, including key compliance matters and significant changes in the regulatory environment. This governance mechanism supports a culture of ethical conduct, accountability, and continuous compliance across the organization.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company maintains a comprehensive internal control framework designed to safeguard assets, ensure operational efficiency, maintain accurate financial reporting, and ensure compliance with applicable laws and regulations. The internal control systems are commensurate with the size, complexity, and nature of the Company's business.

The Company has an independent internal audit function conducted by M/s Rahul Pramod & Co., Chartered Accountants, based on a risk-based annual audit plan formulated in consultation with the statutory auditors SIGMAC & Co. and reviewed by the Audit Committee.

The internal audit process evaluates the effectiveness of financial and operational controls across all significant business functions and recommends improvements wherever necessary. Management regularly reviews audit findings and implements corrective actions to strengthen governance and operational processes.

The Audit Committee of the Board of Directors provides oversight of the internal control framework by periodically reviewing internal audit reports, monitoring the implementation of corrective actions, and interacting with both internal and statutory auditors regarding the adequacy and effectiveness of internal financial controls.

Based on the reviews conducted during the year, management believes that the Company's internal control systems are adequate and effective and provide reasonable assurance regarding the reliability of financial reporting, operational efficiency, safeguarding of assets, and compliance with applicable statutory and regulatory requirements.

CONSOLIDATED FINANCIAL PERFORMANCE

The financial statements of your Company are prepared in compliance with the Companies Act, 2013 and Account Standards (AS). The Group's consolidated financial statements have been prepared in accordance with the principles and procedures for the preparation and presentation of consolidated accounts as set out in the Ind AS 110 on 'Consolidated Financial Statements'. In current year the companies has added Twelve subsidiaries viz. Silicon Softech India Limited, IT Cube Solutions Pvt. Ltd, IT Cube Solutions Inc. , One Point One Singapore Pte Ltd, Itnity Pte Ltd , One Point One USA Inc., One Point One UK Inc. , One Point One Technology Labs Private Limited, One Point One Solutions MENA Holdings Limited , Netcom Business Contact Center, S.A. Panama, Netcom Business Contact Center S.A.S. Colombia, Netcom Business Contact Center S.A. Costa Rica. The following discussion and analysis should be read together with the consolidated financial statements of the Company for the financial year ended 31ST March, 2026.

RESULTS OF OPERATIONS

The following table gives an overview of consolidated financial results of the Company:

(Amount in Rs. Lakh)

Particulars	Year Ended 31/03/2026	Year Ended 31/03/2025	Year onYear Growth %
Revenue from Operations	31,338.08	25,635.66	22%
Other Income	1,765.12	1,381.23	27%
Total	**33.103.19**	**27,016.89**	**22%**
Less: Operating Expenses	26,929.34	22,079.69	21%
Operating Profit	**6,173.85**	**4,937.20**	
Less: Other Expenses	837.45	669.77	25%
Less: Exceptional Items	147.06		
Profit Before Tax	**5,189.34**	**4,267.43**	**21%**
Less: Tax	1,368.80	951.76	43%
Net Profit After Tax	**3,820.54**	**3,315.67**	**15%**

During FY 2025-26, 1Point1 Solutions Limited delivered a healthy financial performance, supported by continued business expansion, growth in client engagements, increasing contribution from technology-enabled services, and a continued focus on operational efficiency. The Company recorded growth across its key financial parameters, reflecting the progress made towards building a scalable and sustainable business model.

1. **Revenue from Operations**

   Revenue from Operations increased by ₹5,702.42 lakh, from ₹25,635.66 lakh in FY2024-25 to ₹31,338.08 lakh in FY2025-26, representing a 22% year-on-year growth.

   The increase in operating revenue reflects the Company's continued business momentum and its ability to expand its service offerings and client relationships. The growth was supported by increased demand for AI-led resolution, Customer Experience (CX), technology-enabled services, and other digital solutions. The Company's focus on strengthening existing client relationships, acquiring new business, expanding service capabilities, and leveraging technology also contributed to the improvement in operating revenue.

   The growth demonstrates the Company's ability to scale its operations while responding to changing client requirements and the increasing demand for technology-led and outcome-oriented business services.

2. Other Income

Other Income increased by 27%, from ₹1,381.23 lakh in FY2024-25 to ₹1,765.12 lakh in FY2025-26.

The increase in Other Income provided additional support to the Company's overall income during the year. The improvement reflects the Company's effective management of its financial and other non-operating resources. As a result, the Company's total income increased from ₹27,016.89 lakh to ₹33,103.19 lakh, representing an overall growth of approximately 22%.

The increase in total income, together with the growth in operating revenue, highlights the Company's continued improvement in its overall financial scale.

3. Operating Profit

Operating Profit increased substantially from ₹4,937.20 lakh in FY2024-25 to ₹6,173.85 lakh in FY2025-26, representing a growth of approximately 25%.

The growth in operating profit was higher than the growth in operating revenue, indicating an improvement in operating leverage and profitability. This performance reflects the Company's continued focus on cost optimization, process standardization, workforce productivity, technology adoption, and operational efficiency.

The Company's increasing use of Artificial Intelligence, automation, analytics, digital platforms, and technology-enabled delivery models is expected to support productivity improvement and scalability. The improvement in operating profitability also demonstrates the Company's ability to manage the cost of delivering services while continuing to expand its business.

The increase in operating profit from ₹ 49.37 crore to ₹ 61.74 crore represents an improvement of approximately ₹ 12.37 crore, strengthening the Company's operating performance during the year.

4. Profit Before Tax (PBT)

Profit Before Tax increased by ₹ 921.91 lakh, from ₹ 4,267.43 lakh in FY2024-25 to ₹ 5,189.34 lakh in FY2025-26, registering a 21% year-on-year growth.

The improvement in PBT was primarily supported by higher operating profitability and growth in overall income. Despite an increase in other expenses and the impact of exceptional items during the year, the Company maintained a strong level of profitability.

The growth in PBT indicates that the Company's business expansion translated into improved earnings before taxation. This performance reflects the benefits of increased scale, stronger operating performance, and continued emphasis on disciplined cost management.

5. Profit After Tax (PAT)

Profit After Tax increased from ₹ 3,315.67 lakh in FY2024-25 to ₹ 3,820.54 lakh in FY2025-26, representing an increase of ₹ 504.87 lakh and a 15% year-on-year growth.

The improvement in PAT reflects the Company's ability to convert its higher revenue and operating profits into increased bottom-line earnings. The Company's PAT increased despite higher tax expenses during the year, demonstrating continued resilience in its overall profitability.

The increase in PAT from approximately ₹ 33.16 crore to ₹ 38.21 crore strengthens the Company's earnings profile and provides a positive foundation for future investments in technology, capacity expansion, talent development, and strategic growth initiatives.

Overall Financial Performance

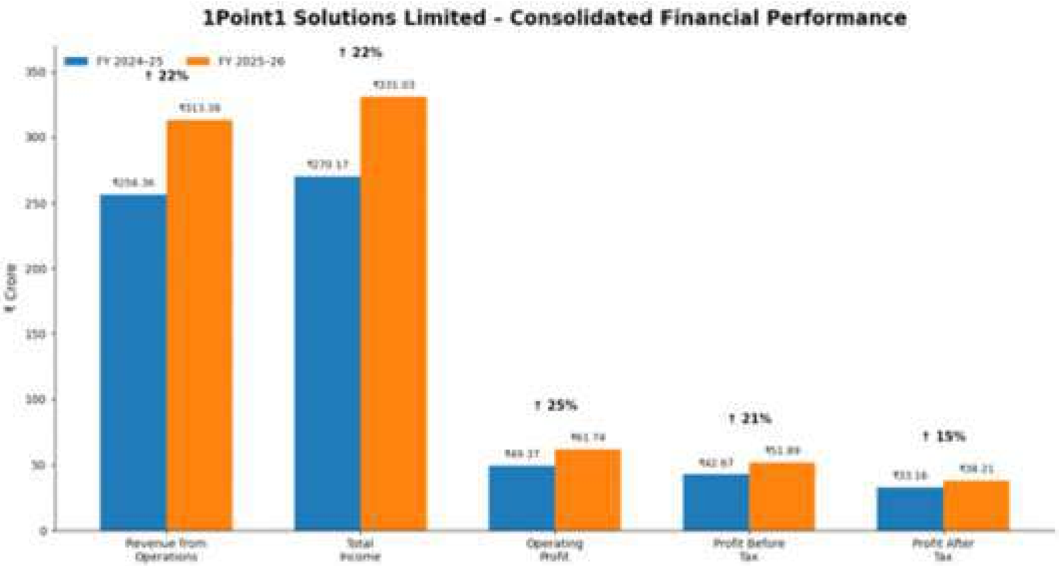
Overall, FY2025-26 was a year of strong revenue growth, improved operating profitability, and sustained earnings expansion for 1Point1 Solutions Limited. Revenue from Operations grew by 22%, while Operating Profit increased by 25%, indicating that the Company was able to achieve operating leverage as its business expanded.

The Company's Profit Before Tax increased by 21% and Profit After Tax increased by 15%, demonstrating continued improvement in profitability. The performance was supported by the

Company's focus on technology-enabled BPM, customer experience solutions, operational efficiency, client expansion, and adoption of AI and automation.

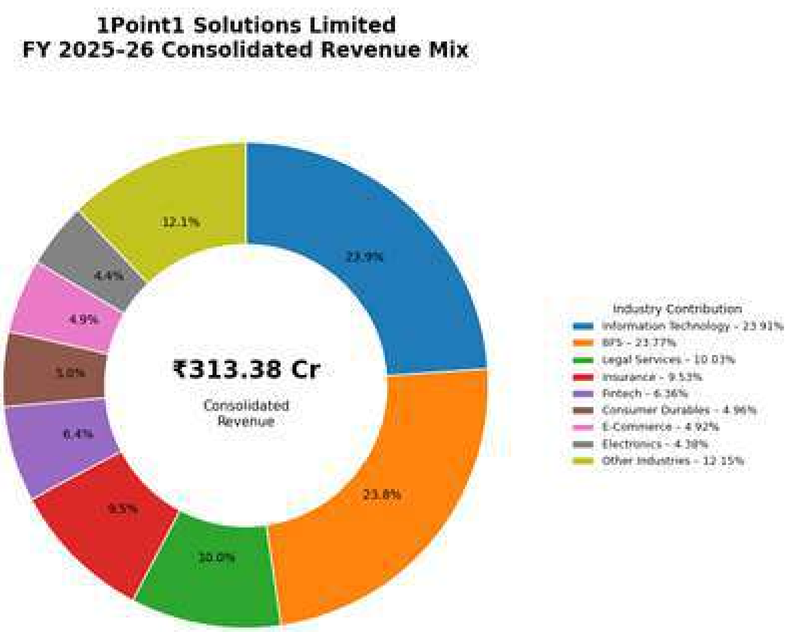
The financial results also provide a strong platform for the Company's future strategic initiatives. Going forward, the Company intends to continue investing in Artificial Intelligence, Generative AI, intelligent automation, analytics, digital transformation, global delivery capabilities, and employee development. These investments are expected to enhance productivity, strengthen service offerings, improve customer value, and support sustainable long-term growth.

The Company's FY2025-26 performance therefore reflects not only an increase in financial scale but also progress towards its broader strategic objective of evolving into a technology-led, AI-enabled and globally competitive BPM and digital transformation partner.



INDUSTRY WISE BREAKUP:

Row Labels	**Consolidated Revenue**	**Percentage to Revene**
Airlines	4,53,67,454	1.45%
Automobiles	7,95,480	0.03%
BFS	74,47,88,908	23.77%
Consumer Durables	15,54,14,011	4.96%
E-Commerce	15,41,13,305	4.92%
Electronics	13,73,70,717	4.38%
Financial Services	4,95,40,200	1.58%
Fintech	19,94,00,437	6.36%
Government	10,33,27,598	3.30%
Healthcare	4,27,59,925	1.36%
Information Technology	74,94,08,468	23.91%
Insurance	29,85,46,534	9.53%
Legal Services	31,43,50,675	10.03%
Others	2,24,61,042	0.72%
Sports Tech	3,53,41,176	1.13%
Telecom & DTH	4,07,49,971	1.30%
Utility	4,00,71,750	1.28%
Grand Total	**3,13,38,07,652**	**100%**



OPERATING PROFIT

Operating Profit during year under review is Rs. 6,173.86 lakhs which has increased as compared to Rs. 4,937.20 lakhs in previous year. We have been able to improve margins by increasing efficiency and improved seat occupancy across locations.

EXPENDITURE:

(Amount in Rs. Lakh)

Particulars	Year Ended 31/03/2026	Year Ended 31/03/2025	Year onYear Growth %
Operating Expenses :-			
1) Employee Benefits Expense	19,109.89	14,929.71	28%
2) Administration Expenses	4,958.56	4,512.04	10%
3) Depreciation & Amortization	2.860.89	2,637.93	8%
Total Operating Expenses (A)	**26,929.34**	**22,079.69**	**22%**
Other Expenses :-			
1) Finance Cost	837.45	669.77	25%
2) Other Expenses	-	-	
Total Other Expenses (B)	**837.45**	**669.77**	**25%**
Total Expenses (A)+(B)	**27,766.79**	**22,749.46**	**22%**
Exceptional Items	147.06		
Profit Before Tax	**5,189.34**	**4,267.43**	**22%**
Less: Tax	1,368.80	951.76	44%
Net Profit After Tax	**3,820.54**	**3,315.67**	**15%**

During FY 2025-26, 1Point1 Solutions Limited continued to experience growth in its operating scale, accompanied by an increase in employee-related costs, administration expenses and depreciation. Despite the increase in operating expenditure, the Company delivered higher operating profit and maintained healthy overall profitability.

1. Employee Benefits Expense

Employee Benefits Expense increased from ₹14,929.71 lakh in FY2024-25 to ₹19,109.89 lakh in FY2025-26, representing an increase of approximately 28%.

As a Business Process Management and technology-enabled services organisation, employee costs constitute a significant component of the Company's operating cost structure. The increase is attributable to the Company's expanding workforce, additional operational capacity, investments in talent, and higher employee-related costs associated with business growth.

The increase in employee costs is broadly aligned with the Company's strategy of expanding its delivery capabilities and supporting new and existing client engagements.

2. Administration Expenses

Administration Expenses increased from ₹4,512.04 lakh to ₹4,958.56 lakh, representing an increase of approximately 10%.

The increase reflects higher costs associated with the Company's expanding operations, infrastructure, technology, facilities, professional services and other administrative requirements. Despite the increase in absolute expenditure, the growth in administration expenses remained lower than the growth in revenue, relatively effective cost management and operating leverage.

3. Depreciation and Amortisation

Depreciation and Amortisation increased from ₹2,637.93 lakh in FY2024-25 to ₹2,860.89 lakh in FY2025-26, an increase of approximately 8%.

The increase is indicative of continued investment in assets, technology infrastructure, equipment and other resources required to support the Company's growing operations. Such investments are important for building scalable delivery capabilities and supporting the Company's technology-led transformation.

4. Total Operating Expenses

Total Operating Expenses increased from ₹22,079.69 lakh to ₹26,929.34 lakh, representing an increase of approximately 22%.

The growth in operating expenses was broadly in line with the Company's 22% growth in revenue from operations. This indicates that the Company was able to expand its business while maintaining reasonable control over its operating cost structure.

Employee Benefits Expense remained the largest component of operating expenditure, reflecting the people-intensive nature of the BPM and customer experience industry.

5. Finance Cost

Finance Cost increased from ₹ 669.77 lakh in FY2024-25 to ₹ 837.45 lakh in FY2025-26, representing an increase of approximately 25%.

The increase may be attributable to changes in the Company's financing requirements, borrowings, interest rates and overall funding structure. The Company would continue to focus on prudent financial management and optimisation of its financing costs as its operations scale.

6. Exceptional Items

The Company recorded exceptional items of ₹ 147.06 lakh during FY2025-26, compared with no exceptional items reported in FY2024-25.

The exceptional item primarily relates to the impact arising from changes in the applicable Wage Code and the consequential reassessment of employee-related statutory obligations and provisions. The Company has recognised the resulting financial impact separately as an exceptional item in the financial statements, considering the nature and magnitude of the adjustment and to provide greater clarity on the Company's underlying operating performance.

7. Profit Before Tax

Profit Before Tax increased from ₹ 4,267.43 lakh in FY2024-25 to ₹ 5,189.34 lakh in FY2025-26, representing an increase of approximately 21.6%.

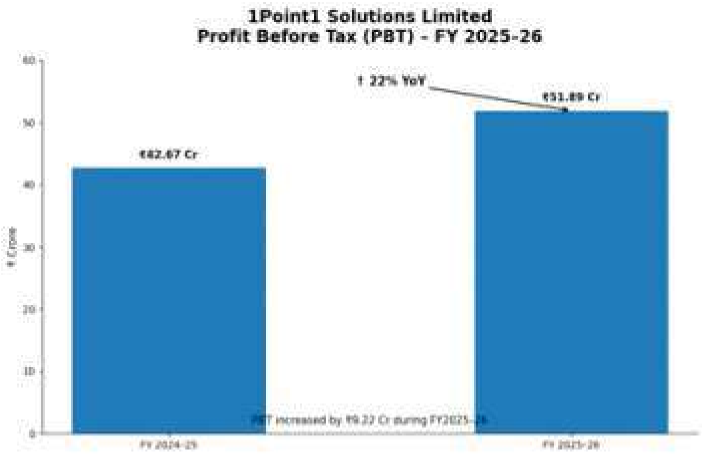
8. **Tax Expense**

Tax Expense increased from ₹ 951.76 lakh to ₹1,368.80 lakh, representing an increase of approximately 44%.

9. **Profit After Tax**

Profit After Tax increased from ₹ 3,315.67 lakh in FY2024-25 to ₹ 3,820.54 lakh in FY2025-26, representing an increase of ₹ 504.87 lakh or approximately 15%.

The improvement in PAT demonstrates that the Company maintained positive earnings growth after considering operating costs, finance costs, exceptional items and taxation.



FINANCIAL CONDITION

SHARE CAPITAL

The company has only one class of shares - equity shares of par value of Rs. 2 each. The Authorised Share Capital of the Company was increased from Rs. 50,00,00,000 (Rupees Fifty Crore only) consisting of 25,00,00,000 (Twenty-five Crore) Equity Shares of Rs.2/- (Rupees Two) each to Rs. 70,00,00,000 (Rupees Seventy Crore only) consisting of 35,00,00,000 (Thirty-five Crore) Equity Shares of Rs.2/- (Rupees Two) each, the Paid up Share Capital of the Company is increased from Rs. 52,49,94,310 (Rupees Fifty Two Crore Forty Nine Lakh Ninety Four Thousand Three Hundred Ten only) consisting of 26,24,97,155 (Twenty Six Crore Twenty Four Lakh Ninety Seven Thousand One Hundred Fifty Five) Equity Shares of Rs.2/- (Rupees Two) each to Rs. 52,58,73,552 (Rupees Fifty Two Crore Fifty Eight Lakh Seventy Three Thousand Five Hundred Fifty Two only) consisting of 26,29,36,776 (Twenty Six Crore Twenty Nine Lakh Thirty Six Thousand Seven Hundred Seventy Six) Equity Shares of Rs.2/- (Rupees Two) each:

Category of Shareholder	As at 31st March, 2026		As at 31st March, 2025	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Promoter and Promoter Group **Individual:** Akshay Chhabra	8,05,55,722	30.64%	8,05,03,714	30.67%
Neyhaa Akshay Chhabra	7,28,625	0.28%	728625	0.28%
Any Other (Specify): Body Corporate				
Tech World wide Support (P) Ltd.	5,62,50,000	21.39%	5,62,50,000	21.43%
Total Shareholding of Promoter and Promoter Group (A)	**13,75,34,347**	**52.31%**	**13,74,82,339**	**52.38%**
Public (B)	**12,54,02,429**	**47.69%**	**12,50,14,816**	**47.62%**
Total (A+B)	**26,29,36,766**	**100.00%**	**26,24,97,155**	**100.00%**

Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March, 2026		As at 31st March, 2025	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares:-				
Tech World wide Support (P) Ltd.	5,62,50,000	21.39%	5,62,50,000	21.43%
Mr. Akshay Chhabra	8,05,03,714	30.64%	8,05,03,714	30.67%

Note: 2.4. For the period of 5 years immediately preceding the date as at which the Balance Sheet is prepared:

i) There are no shares issued pursuant to contract(s) without payment being received in cash.

ii) The company has issued total 7,10,44,009 bonus shares which includes bonus issue of 6,26,85,759 shares against 12,53,73,750 shares on 21.01.2022 in ratio of 1:2; 83,58,250 shares against 1,67,16,500 shares on 26.04.2019 in ratio of 1:2. There are no shares bought back.

iii) The company has issued Preferential allotment total 3,79,944 Shares of Rs. 2 each During financial year 2025-2026.

iv) The company has issued ESOP total 59,677 Shares of Rs. 2 each During financial year 2025-2026.

RESERVES AND SURPLUS

The reserves and surplus of the Company Increased to Rs. 39,401.60 lakh in the year under review from Rs. 35,247.92 lakh in the previous year

OTHER NON-CURRENT LIABILITIES AND CURRENT LIABILITIES:

(Amount in Rs. Lakh)

Particulars	Year Ended 31/03/2026	Year Ended 31/03/2025
Non-current liabilities		
(a) Financial Liabilities		
-Borrowings	14,122.94	148.85
-Other financial liabilities	8,611.51	1,765.67
- Lease Liability	3,812.82	2,787.29
(b) Provisions	555.61	321.62
(c) Deferred tax Liabilities	-	-
(d) Other non-current liabilities	1,082.16	155.64
	28,185.04	**5,179.07**
Current liabilities		
(a) Financial liabilities		
-Borrowings	1,849.64	559.65
-Trade payables	953.08	462.01
-Other current financial liabilities	1,824.95	1,035.04
- Lease Liability	2,245.03	1,243.09
(b) Other current liabilities	2034.63	823.61
(c) Provisions	347.52	285.09
	9,254.85	**4,408.49**

BORROWINGS

The Non-Current Borrowings Increased from Rs.148.85 lakh as at 31 March, 2025 to Rs. 14,122.94 lakh as at 31 March, 2026. Borrowings increased significantly during the year, primarily due to additional debt availed for meeting business requirements and acquisition, funding expansion and supporting capital expenditure needs. The Current borrowings Increased from Rs. 559.65 lakh as at 31 March, 2025 to Rs. 1,849.64 lakh as at 31 March, 2026. These funds have been utilized for working capital requirements.

TRADE PAYABLES

Trade payables consist of payables towards purchase of goods and services and stood at Rs. 953.08 lakh as at 31 March, 2026 which has Increased from Rs. 462.01 lakh as at 31 March, 2025. Increase is in line with the higher scale of operations and corresponding increase in purchases and services procured from vendors

LEASE LIABILITY

Non-Current Lease liability has Increased to Rs. 3,812.82 lakh as at 31 March, 2026 from Rs. 2,787.29 lakh as at 31 March, 2025 and Current Lease liability has Increased to Rs. 2,245.03 lakh as at 31 March, 2026 from Rs. 1,243.09 lakh as at 31 March, 2025 in compliance with Ind AS 116 Leases effective from 01.04.2019.

PROVISIONS

Non-Current Provision has increased by Rs. 233.99 lakh which belongs completely to provision made for gratuity liability and other provisions. Current provision has increased by Rs. 62.43 lakh which belongs to provision made for gratuity liability and other provision payable within 1 year.

(Amount in Rs. Lakh)

Particulars	Year Ended 31/03/2026	Year Ended 31/03/2025
Non-current assets		
(a) Property, Plant and Equipment	5,259.56	3,741.27
(b) Right To Use	5,502.65	3,768.31
(c) Capital Work in progress	-	-
(d) Goodwill on consolidation	31,596.24	3,524.40
(e) Intangible Assets	2,350.27	3,212.64
(f) Capital Work In Progress	7,292.68	
(g) Financial Assets		
-Investments	5,929.77	19,884.28
-Other Financial Assets	1,059.43	1,421.11
(h) Deferred Tax Assets	237.41	309.56
Total	**59,228.01**	**35,861.58**

Above table pertains to Non-Current Assets which can be further elaborated as follows:-

PROPERTY, PLANT AND EQUIPMENT

The net block of tangible assets amounting to Rs. 5,259.56 lakh as of 31 March, 2026 as compared to Rs. 3,741.27 lakh of 31 March, 2025, resulted in a net Increase of the assets to the extent of Rs. 1,518.29 lakh (40%) due to capacity expansion and addition of new infrastructure assets. Reflects the Company's continued investment in strengthening its physical operating base. This is due to addition of Rs. 2,177.66 lakh offset by depreciation charge for the year amounting to Rs. 562.04 lakh and net amount of disposal of Rs. 97.33 lakh.

RIGHT TO USE

The company has adopted and implemented Ind AS 116 Lease, which has resulted in recognizing Right to use which includes present value of Leased asset and security deposits as reduced by the amount of depreciation/ amortization. Grew by Rs. 1,734.33 lakh.

INTANGIBLE ASSETS

The net block of Intangible assets amounting to Rs. 2,350.27 lakh as of 31 March,2026 as compared to Rs. 3,212.64 lakh of 31 March, 2025, decline of Rs. 862.36 lakh (-0.27%), primarily due to amortization of software and IP-related assets . This Increase is due to addition of Intangible Asset Rs. 5.04 lakh offset by amortization charges for the year amounting to Rs. 863.42 lakh.

DEFERRED TAX ASSET

In the year under review company has recognized deferred tax Assets of Rs. 237.41 lakh in FY 2025-26 which compare of deferred tax asset of Rs. 309.56 lakh in FY 2024-25 recognized by One Point One Solutions Ltd. The reduction is mainly attributable to reversal of temporary differences and tax adjustments recognised during the year.

INVESTMENTS

In the year FY 2024- 25 Sharp increase from in FY 2024-25 Rs. 19,884.28 lakh lakh to in FY 2025- 26 Rs. 5,929.77 lakh. The significant reduction is mainly due to disposal of investments during the year The movement due to deployment of previously invested funds towards business and other strategic requirements.

GOODWILL

Goodwill represents excess of purchase consideration over net assets of acquired subsidiaries. Goodwill on consolidation at Rs. 31,596.24 lakh, no impairment adjustments during FY 2025-26. Increase due to significant increase in goodwill is primarily attributable to business acquisition activities undertaken during FY 2025-26.

CURRENT ASSETS:

(Amount in Rs. Lakh)

Particulars	**Year Ended 31/03/2026**	**Year Ended 31/03/2025**
Current assets		
(a) Inventories	-	-
(b) Financial Assets		
-Trade receivables	9,728.50	7,376.69
-Cash and cash equivalents	5,501.44	910.89
-Bank balances other than above	594.26	439.03
-Other financial assets	4,633.50	165.14
-Loans	487.29	
(c) Other current assets	3,508.53	5,332.10
Total	**24,453.52**	**14,223.86**

LIQUIDITY AND CAPITAL RESOURCES

(For the year ended 31st March, 2026 with comparison to 31st March, 2025)

The Company requires adequate liquidity to support its technology and infrastructure expansion, meet working capital needs, service interest and tax obligations, undertake acquisitions, and address other general corporate purposes. These requirements are financed through a mix of internal accruals, bank borrowings, and equity financing. As on 31 March, 2026, the Company held cash and cash equivalents of Rs. 6,095.70 lakh compared to Rs. 1,349.93 lakh as on 31 March, 2025.

SUMMARY OF CASH FLOWS

(Amount in Rs. Lakh)

Particulars	**31st March 2026**	**31st March 2025**	**Key Management**
Net Cash flow from Operating Activities	12,093.58	2,784.12	Slight increase due to higher profit before tax and favourable movements in working capital.
Net Cash flow from / (used in) Investing Activities	(19,643.89)	(22,438.82)	Lower cash outflow compared with the previous year, indicating reduced net deployment of cash towards investing activities, including capital expenditure and investments.
Net Cash flow from / (used in) Financing Activities	12,296.05	19,194.27	Significant inflow due to long term Borrowng
Cash & Cash Equivalents at Beginning of Year	1,349.93	1,810.36	Lower opening balance in FY 2025-26
Cash & Cash Equivalents at End of Year	6,095.70	1,349.93	Increase due to heavy Operating Cash Flow

1. OPERATING ACTIVITIES

Net cash generated from operating activities during FY 2025-26 was Rs. 12,093.58 lakh, higher than Rs. 2,784.12 lakh in FY 2024-25.

Key drivers:

- Net profit before tax of Rs.5,189.34 lakhs
- Depreciation & non-cash charges of Rs. 2,860.89 lakhs
- Working capital changes: Net inflow of Rs. 5,896.81 lakhs due to decrease in operating assets of Rs. 2,424.17 lakh and Increase in operating liabilities Rs.3,472.65 lakh
- Taxes paid amounting to Rs. 1,642.38 lakh

The operating cash flows remain healthy, indicating stable core business performance.

2. INVESTING ACTIVITIES

The Company recorded significant outflows of Rs. 19,643.89 lakhs in FY 2025-26 compared to Rs. 22,438.82 lakhs in FY 2024-25, mainly due to:

- Capital expenditure of Rs. 3,250.08 lakhs for infrastructure and technology upgrades
- Increase in investments amounting to Rs. 794.38 lakh
- Proceeds from disposal of fixed assets Rs. 75.63 lakh
- Proceeds from investments Rs. 15,517.31 lakh
- Interest income Rs. 798.06 lakh
- Goodwill on Acquisition of Subsidiaries of Rs. 27,619.33 lakhs

The high investing outflow reflects the Company's long-term growth strategy and focus on strengthening future revenue streams.

3. FINANCING ACTIVITIES

Net inflow from financing activities decreased sharply to Rs. 12,296.05 lakh in FY 2025-26 from Rs. 19,194.27 lakh in FY 2024-25.

This included:

- Proceeds from issue of equity shares: Rs. 91.95 lakh (major source of inflow)
- Proceeds of long-term borrowings: Rs. 13,002.06 lakh

- Proceeds of short-term borrowings: Rs. 1,289.98 lakh
- Repayment of lease liabilities: Rs. 2,008.71 lakh
- Interest paid: Rs. 119.63 lakh
- Capital contribution from non-controlling interests: Rs. 40.40 lakh

The sharp decrease in financing inflows demonstrates strong capital support through equity, Proceeds of long-term and Short term borrowings.

CASH POSITION & LIQUIDITY OUTLOOK

- Closing cash and cash equivalents stood at Rs. 6,095.70 lakh as of 31st March, 2026 vs. Rs. 1,349.93 lakh in FY 2024-25.
- Despite healthy operating inflows, the net Increase in cash was primarily due to large Inflows from operating activity.
- The Company continues to maintain sufficient liquidity through a combination of operating cash flows, equity funding, and access to banking facilities.

STRATEGIC DIRECTION & FINANCIAL RATIOS:

This section of the Management Discussion and Analysis presents the management's assessment of the business environment, strategic priorities, growth outlook, and expectations for 1Point1 Solutions Ltd. The projections, estimates, and views expressed herein are based on management's current assessment of the Company's operating environment, business strategy, market opportunities, industry trends, technological developments, and prevailing economic conditions as of the date of this report.

The Company remains focused on strengthening its position as a technology-enabled Business Process Management (BPM) and Customer Experience Management (CXM) service provider by expanding its digital capabilities, enhancing operational efficiency, deepening client relationships, and investing in emerging technologies such as Artificial Intelligence (AI), Generative AI, automation, analytics, and cloud-enabled solutions. Management believes that these strategic initiatives will support sustainable long-term growth while creating value for customers, employees, and shareholders.

FINANCIAL RATIOS

Following are ratios for the current financial year and their comparison with preceding financial year:

(Amount in Rs. Lakh)

PARTICULARS	31/03/2026	31/03/2025	INTERPRETATION
Debtors Turnover (times)	3.66	3.59	Marginal moderation due to higher average receivables and timing of billing and collections.
Interest Coverage Ratio	8.10	7.77	Marginal improvement reflecting stronger earnings and comfortable interest servicing capacity.
Current Ratio	2.64	3.23	Moderation due to higher current liabilities; liquidity position remains comfortable.
Debt-Equity Ratio	0.48	0.12	Increase due to higher borrowings undertaken to support strategic growth initiatives; leverage remains moderate.
Net Profit Margin (%)	13.89%	12.98%	Improvement reflects stronger profitability and operating efficiency.
Return on Equity (ROE, %)	8.26%	8.19%	Broadly stable with a marginal improvement in line with growth in profitability.

DETAILED ANALYSIS

- The Trade Receivables Turnover Ratio moderated marginally from 3.59x in FY 2024-25 to 3.66x in FY 2025-26, primarily due to a relatively higher average trade receivables balance during the year. The movement is also attributable to the timing of billing and collections from customers. Despite the marginal moderation, the ratio remains broadly stable and reflects continued effective management of the Company's receivables.

- Interest Coverage Ratio: Improved from 7.77 to 8.10, reflecting stronger earnings and demonstrating the Company's continued strong ability to meet its interest obligations through operating earnings.

- Current Ratio: Moderated from 3.23 to 2.64, primarily due to an increase in current liabilities during the year. Despite the moderation, the ratio remains at a comfortable level, reflecting a healthy liquidity position and adequate ability to meet short-term obligations.

- Debt-Equity Ratio: Increased from 0.12 to 0.48, primarily due to higher borrowings undertaken to support the Company's strategic growth initiatives. Despite the increase, the ratio remains at a moderate level, reflecting a balanced capital structure and prudent financial leverage.

- Operating Margin: The Operating Margin moderated during the year, primarily reflecting the impact of increased operating costs associated with the Company's continued investments in growth, expansion and business development initiatives. The Company remains focused on improving operational efficiencies and leveraging scale to support margin expansion.

- Net Profit Margin: Improved from 12.98% to 13.89%, reflecting stronger bottom-line performance and improved overall profitability during the year. The improvement demonstrates the Company's continued focus on operational efficiency and profitable growth.

- Return on Equity (ROE): Improved marginally from 8.19% to 8.26%, reflecting stable returns generated on shareholders' equity. The broadly stable ROE indicates that the Company continues to effectively deploy its capital while pursuing strategic investments and growth opportunities to build sustainable long-term value.

KEY RISK FACTORS AFFECTING PROJECTIONS

One Point One Solutions Limited has established an Enterprise Risk Management (“ERM”) framework to identify, assess, manage, monitor, and report risks across various levels of the organization, including the enterprise, business unit, client/account, and geographical levels. The framework covers the following key categories of risks:

1. **Strategic Risk:**

   Risks arising from strategic decisions relating to the markets and industries in which the Company operates, business growth plans, service delivery models, technology investments, and allocation of resources. Changes in the competitive landscape, macroeconomic conditions, client expectations, business expansion, mergers and acquisitions, strategic partnerships, and other significant business decisions may impact the achievement of the Company’s strategic objectives.

2. **Counterparty Risk:**

   Risks arising from the Company’s relationships and transactions with external parties, including clients, vendors, service providers, business partners, and other stakeholders. These risks may include client concentration, financial or operational weaknesses of counterparties, contractual disputes, service-level failures, vendor dependencies, and non-performance of contractual obligations.

3. **Operational Risk:**

   Risks inherent in the day-to-day operations of the Company, including service delivery, human resources, talent availability and attrition, business continuity, information security, cybersecurity, data privacy, intellectual property, technology infrastructure, physical security, and business process disruptions. Operational risks also include risks associated with the adoption and implementation of emerging technologies such as Artificial Intelligence ("AI"), automation, analytics, and digital platforms. The Company also considers Environmental, Social and Governance ("ESG") related risks that may arise from environmental, social, or governance events or conditions and could adversely affect business operations or reputation.

4. **Financial Risk:**

Risks that may adversely impact the Company's financial performance, liquidity, cash flows, profitability, and financial position. These include treasury and liquidity risks, credit risks, taxation and statutory compliance, accounting and financial reporting, foreign exchange fluctuations, interest rate movements, and other financial obligations applicable to the Company.

5. **Regulatory and Compliance Risk:**

Risks arising from non-compliance with applicable laws, regulations, statutory requirements, contractual obligations, industry standards, and internal policies across the jurisdictions in which the Company operates. Such risks may result in financial penalties, litigation, regulatory action, operational disruption, or reputational damage.

Risk Management Practices

The Company's risk management practices encompass the identification, assessment, impact and consequence analysis, evaluation, mitigation, monitoring, reporting, and disclosure of risks. Risk management is an ongoing process and is integrated with the Company's business planning, operational decision-making, and strategic objectives.

Risk Identification and Impact Analysis

The Company follows a structured approach for identifying and assessing risks through various mechanisms, including management discussions, business reviews, stakeholder interactions, questionnaires, historical data analysis, internal audit observations, control assessments, analysis of business and market uncertainties, scenario analysis, assessment of the operating environment, and learnings from incidents and operational events. For identified risks, the Company evaluates their potential impact and consequences on business operations, financial performance, client service, regulatory compliance, information security, reputation, and achievement of strategic objectives.

Risk Evaluation

Risk evaluation is undertaken based on established risk criteria and defined parameters for determining the magnitude and significance of identified risks. Key Risk Indicators ("KRIs"), risk thresholds, and monitoring mechanisms are used, wherever applicable, to assess changes in risk exposure.

The evaluation considers factors such as potential financial impact, operational impact, likelihood of occurrence, client and service impact, regulatory and compliance implications, reputational considerations, and the effectiveness of existing controls. Risk levels are determined by assessing the potential impact, probability of occurrence, and overall risk exposure.

Risk Mitigation and Monitoring

Identified key and emerging risks are periodically reviewed to assess their inherent and residual risk levels. Appropriate mitigation measures and action plans are developed based on the nature and severity of the risks identified. Risk owners are assigned responsibility for implementing mitigation measures, and the progress and effectiveness of such actions are periodically monitored and reviewed by the appropriate management forums. Emerging risks are also identified and incorporated into the risk assessment process, as appropriate. The Company's management and relevant governance committees review significant risks and mitigation measures periodically and provide appropriate oversight over the effectiveness of the risk management framework. Significant matters are escalated to the Board of Directors, wherever required.

Risk Reporting and Disclosures

Risks that may impact the achievement of the Company's business and strategic objectives, changes in risk levels, potential impact, and the status of mitigation measures are periodically reported to the appropriate management and governance forums. Significant risks and their mitigation status are reviewed by the relevant committees and, where appropriate, reported to the Board of Directors through periodic updates. This enables the Board and senior management to maintain oversight of the Company's overall risk profile and the effectiveness of risk mitigation measures.

Integration of Risk Management with Business Planning and Strategy

The Company integrates risk management considerations into its business strategy, annual operating plans, budgeting, and key decision-making processes. Identified risks, emerging risk trends, potential business impacts, and mitigation measures are considered while developing and implementing strategic initiatives and business plans.

This integrated approach enables the Company to proactively identify potential challenges, strengthen business resilience, support informed decision-making, and align risk mitigation measures with its long-term growth and strategic objectives.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS, INCLUDING NUMBER OF PEOPLE EMPLOYED:

At 1Point1 Solutions Ltd., our employees remain the driving force behind our growth, innovation, and customer-centric service delivery. We believe that investing in our people is fundamental to creating sustainable value for all stakeholders. Our human resource strategy is focused on attracting, developing, engaging, and retaining talented professionals while fostering a culture of continuous learning, collaboration, and performance excellence.

During the financial year 2025-26, the Company continued to strengthen its workforce in line with business growth and expanding service offerings. As on 31 March 2026, the Company employed over 5,500 professionals across its delivery centres, supporting domestic and international clients through technology-enabled customer lifecycle management and business process management services.

The Company remained committed to enhancing employee well-being through various health, safety, and wellness initiatives. Regular health awareness programmes, preventive health check-ups, blood donation drives, eye examination camps, employee assistance initiatives, and wellness campaigns were organized across locations to promote a healthy and productive work environment.

During the year, the Company continued to invest in learning and development through structured training programmes focused on customer experience, digital capabilities, process excellence, compliance, leadership development, and behavioural skills. Particular emphasis was placed on upskilling employees in emerging technologies, including Artificial Intelligence (AI), automation, analytics, robotics, and digital transformation, thereby enabling the workforce to effectively respond to evolving client requirements and industry trends.

These initiatives were further supported by intelligent digital tools, including recruitment chatbots, mobile-optimised platforms, and employee engagement initiatives tailored to flexible and evolving work environments. The adoption of these technologies and initiatives has strengthened collaboration, enhanced employee engagement, improved operational efficiency, and supported sustained productivity across geographies.

Employee engagement remained a key priority throughout the year. Various initiatives were undertaken to strengthen communication, recognize performance, promote diversity and inclusion, encourage collaboration, and build a culture of innovation and continuous improvement. These initiatives contributed to higher employee engagement and reinforced the Company's commitment to being an employer of choice.

Industrial relations throughout the year remained cordial and harmonious. The Company continued to maintain a transparent, collaborative, and inclusive work environment built on mutual trust, respect, and open communication. No significant industrial disputes or work stoppages were reported during the year.

Looking ahead, One Point One Solutions Ltd. will continue to focus on:

- Strengthening talent acquisition and retention strategies to support business expansion.
- Accelerating digital learning and capability building in Artificial Intelligence, Generative AI, automation, analytics, cloud technologies, and cybersecurity.
- Developing future leaders through structured leadership and succession planning programmes.
- Enhancing employee engagement, diversity, equity and inclusion (DE&I), and workplace well-being initiatives.
- Maintaining harmonious industrial relations through transparent communication, employee participation, and strong governance practices.

The Company remains committed to building a resilient, agile, and future-ready workforce capable of delivering sustainable growth and creating long-term value for customers, employees, shareholders, and all other stakeholders.

Audit Trail

The Ministry of Corporate Affairs (MCA) vide its notification No. GSR 206(E) dated March 24, 2021, has issued the "Companies (Audit and Auditors) Amendment Rules, 2021" read with sub-section 3 of Section 143 of the Companies Act, 2013 introducing new Rule 11(e), new Rule 11(f) and new Rule 11(g) and deleting Rule 11(d). This requirement is applicable from April 1, 2023. Based on management assessment and work performed by external consultants, the Board noted that the Holding Company and its subsidiary companies incorporated in India have used accounting softwares for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software.

CAUTIONARY STATEMENT ON FORWARD-LOOKING INFORMATION:

The statements contained in this Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations, or predictions may constitute "forward-looking statements" within the meaning of applicable securities laws and regulations. These statements are based on the Company's current assumptions, expectations, and beliefs regarding future events and are subject to various risks, uncertainties, and other factors that could cause actual results to differ materially from those expressed or implied in such statements. Important factors that could influence the Company's operations and financial performance include, but are not limited to, changes in economic conditions, demand and supply dynamics in the industry, technological advancements, competitive pressures, changes in government policies and regulations, taxation laws, foreign exchange fluctuations, inflation, labor relations, litigation, and other factors beyond the Company's control.

Readers are advised to exercise their own judgment while evaluating these forward-looking statements and should carefully consider the risks and uncertainties discussed in the Risk Management section of this Management Discussion and Analysis, as well as the disclosures made by 1Point1 Solutions Ltd. in its statutory and regulatory filings. The Company undertakes no obligation to publicly update or revise any forward-looking statements to reflect subsequent events or circumstances, except as required under applicable laws and regulations.

Standalone Financial Statements

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF ONE POINT ONE SOLUTIONS LIMITED

Report on the audit of the standalone financial statements

Opinion

We have audited the accompanying standalone Ind AS financial statements of One Point One Solutions Limited("the Company") which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including the statement of other comprehensive income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the Ind AS financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "Ind AS standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind AS financial statements give the information required by the Companies Act, 2013 as amended (''the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profits including other comprehensive income, its cash flows and changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone Ind AS financial statements in accordance with the Standards on Auditing (SAs) as 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 Ind AS Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone Ind AS financial statements.

Key Audit Matter

Key audit matter is the matter that, in our professional judgment, is of most significance in our audit of the standalone Ind AS financial statements for the financial year ended March 31, 2026. This matter was addressed in the context of our audit of the standalone Ind AS financial statements as a whole, and informing our opinion thereon, and we do not provide a separate opinion on this matter. For the matter below, our description of how our audit addressed the matter is provided in that context.

We have determined the matter described below to be the key audit matter to be communicated in our audit. We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the standalone Ind AS financial statements section of our report, including in relation to this matter. Accordingly, our audit included the performance of the procedure designed to respond to our assessment of the risk of the material misstatement of the standalone Ind AS financial statements. The results of our audit procedure, including the procedures perform to address below, provide the basis of our audit opinion on the accompanying standalone Ind AS financial statements.

The Key audit matter	How our audit addressed the key audit matter
Revenue recognition The Company enters into long term and short-term customer contract. Revenue from these contracts is recognized in accordance with the requirements of Ind AS 115, Revenue from Contracts with Customers. Revenue from sale of services for the ended March 31, 2026 amounted to Rs. 22,794.91 Lakhs and Unbilled receivables as at March 31, 2026 amounted to Rs. 2,051.34 Lakhs.	• Our audit procedures included the assessing the Company's revenue recognition accounting policies in accordance with Ind AS 115, Revenue from Contracts with Customers. • We obtained an understanding of management's internal controls over the revenue process and evaluated whether these were designed in line with the company's accounting policies. We tested relevant internal controls, including IT controls, over revenue process. • We tested samples of new revenue contracts entered by the company, to assess whether revenue has been

The Key audit matter	How our audit addressed the key audit matter
Considering amount and volume of transactions, there is a risk that unbilled revenue at period end date, did not occur or is not as per terms agreed with customers.	recognised as per contractual terms and as per Company's accounting policies. • We selected samples of revenues transactions with unbilled revenue at the year-end and traced these to underlying terms agreed with customers, proof of services delivery and internal controls approvals. Also, we checked ageing of unbilled receivables and tested, on a sample basis, invoices raised subsequent to year end

We have determined that there is no other key audit matter to communicate in our report.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Management and Board of Directors is responsible for the other information. The other information comprises the information included in the Company's Annual report, but does not include the standalone Ind AS financial statements and our auditor's report thereon. The Company's Annual report is expected to be made available after the date of this auditor's report.

Our opinion on the standalone Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone Ind AS financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether such other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the company's annual report, if we conclude that there is a material misstatement therein; we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the relevant laws and regulations.

Responsibilities of Management and those charged with the governance for the Ind AS standalone financial statements

The Company's Management and Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone Ind AS financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting Standards (Ind AS) specified under section 133 of the Act, read with the Companies (Indian Accounting standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and 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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Ind AS financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone Ind AS financial statements 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 Ind AS financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone Ind AS financial statements, 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 control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(If the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.
- Conclude on the appropriateness of 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 financial statements 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 Ind AS financial statements, including the disclosures, and whether the standalone Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 control 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Ind AS financial statements for the financial year ended March 31, 2026 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure "A" a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
    a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b. In our opinion, proper books of account as required by law have been kept by the Company in so far as it appears from our examination of those books.

c. The Standalone Balance Sheet, the Standalone Statement of Profit and Loss including the statement of Other Comprehensive Income, the Standalone cash flow statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid standalone Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules,2015 as amended.

e. On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of the Internal Financial Control with reference to these standalone Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operative effectiveness of the Company's internal financial control over financial reporting.

g. With respect to the other matters to be included in Auditors report in accordance with the requirement of section 197 (16) of the Act as amended in our opinion and to the best of our information and according to explanation given to us the remuneration paid by the company to its directors of the company during the year is in accordance with the provisions of section 197 of the Act.

h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

   i. The Company does not have any pending litigation which would impact its financial position in its Standalone Ind AS Financial Statements.

   ii. The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.

   iii. There has been no occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.

   iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts to the standalone Ind AS financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

   (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts of the standalone Ind AS Financial statements, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

   (c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

(v) The Company has neither declared nor paid any dividend during the year.

(vi) Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2026 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems.

Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For S I G M A C & CO
Chartered Accountants
(Firm Reg No 116351W)

Rahul Sarda
Partner
ICAI M No: 135501
Place: Mumbai
Date: 27th May, 2026
UDIN: 26135501LQSLIX1959

ANNEXURE "A" OF AUDITOR'S REPORT

Annexure "A" referred to in our report to the members of ONE POINT ONE SOLUTIONS LIMITED on the accounts for the year ended 31st March, 2026. We report that:

To the best of our information and according to the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

(i) In respect of its Property, Plant and Equipment, Right-of-use assets and Intangible Assets:

a. (A) The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

(B) The Company has maintained proper records showing full particulars of intangible assets.

b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has a regular programme of physical verification of it's Property, Plant and Equipment and Right-of-use assets and the same have been physically verified by the management during the year and in our opinion the frequency of verification is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification.

c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements included under property, plant and equipment are held in the name of the company as at the balance sheet date.

d. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the Company.

e. According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the Company;

(ii) (a) The company is engaged in providing services and does not maintain inventory. Therefore, the provisions of Clause (ii)(a) of paragraph 3 of the order are not applicable to the Company;

(b) The company has been sanctioned working capital limits in excess of five crore rupees from a bank on the basis of security of current assets during the year. The quarterly statement filed by the company with such bank is in agreement with the books of account of the company.

(iii) According to the information and explanations given to us and the records examined by us, the Company has not made investments in, provided any guarantee or security, or granted any advances in the nature of loans, secured or unsecured, to firms, Limited Liability Partnerships, or any other parties. The Company has made investments and granted unsecured loans to companies, during the year, in respect of which:

(a) (A) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company granted loans to subsidiaries, details of which is as under:

Particulars	Amount (Rs. in Lakhs)
Aggregate amount of loans advanced during the year to Subsidiary	13,136.96
Balance outstanding in respect of above loans as at 31st March 2026	14,136.05

(B) Based on the audit procedures carried on by us an as per the information and explanations given to us, the Company has granted loans to parties other than subsidiaries, joint venture, and associates as under:

Particulars	Amount (Rs. in Lakhs)
Aggregate amount of loans advanced during the year to Others	667.50
Balance outstanding in respect of above loans as at 31st March 2026	763.12

(b) According to information and explanations given to us and on the basis of our examination of records of the Company, the investments made and loans granted by the Company are not prejudicial to its interest.

(c) In respect of loans granted by the Company, the same are repayable on demand and repayments of principal amounts on that basis and receipts of interest are generally regular.

(d) In respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.

(e) No loan granted by the Company which has been demanded and fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.

(f) The aforesaid loans were not granted to any promoters or related parties as defined in section 2(76) of the Act.

Loans granted which are repayable on demand and without specifying terms and conditions (A)	Aggregate amount (Rs. In Lakhs) of loans advanced during the year (B)	Percentage of (B) to the total loans granted during the year
- To Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013	13,136.96	95.16%
- To Others	667.50	4.84%

(iv) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.

(v) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion the company has not accepted deposit or amounts which are deemed to be deposits within the meaning of the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, framed there under. According to the information and explanations given to us no order has been passed by the Company Law Board, or National Company Law Tribunal or Reserve bank of India or any court or any other tribunal.

(vi) As informed to us, the Central Government has not prescribed the maintenance of cost records under section 148(1) of the Companies Act, 2013. Therefore, the provisions of clause (vi) of paragraph 3 of the order are not applicable to Company.

(vii) According to information and explanations given to us and records produced in respect of statutory dues:

(a) The Company has generally been regular in depositing with the appropriate authorities undisputed statutory dues including Goods and service tax, Provident Fund, Employees state insurance, Income-tax, sales tax, service tax, duty of customs, duty of appropriate authorities, there were no arrears of outstanding statutory dues as at March 31st 2026 for a period of more than six months from the date they became payable.

(b) There are no dues in respect of Goods and service tax, Provident Fund, Employees state insurance, Income-tax, sales tax, service tax, duty of customs, duty of appropriate authorities that have not been deposited on account of any dispute.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been a declared willful defaulter by any bank or financial institution or other lender.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the loans were applied for the purpose for which the loans were obtained.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the company, there are no funds raised on short term basis which have been utilized for long term purposes.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not raised loans during the year on the pledge of securities held in its subsidiaries.

(x) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not raised money by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion the company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

(xi) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, considering the principles of materiality outlined in Standards of Auditing, we report that we have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.

(b) According to the information and explanations given to us no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) Neither the company nor we as auditor, have received any whistle-blower complaint during the year.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, clause 3 (xii) (a), (b) and (c) of the Order is not applicable.

(xiii) According, to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the

Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards. Identification of related parties were made and provided by the management of the Company.

(xiv) (a) Based on the data provided and, subject to sub clause (b) of clause 3 (xiv) of the Order the Company has an adequate internal audit system commensurate with the size and the nature of its business

(b) The internal audit reports of the Company for the year issued till the date of audit report, for the period under audit have been considered by us.

(xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable to the Company.

(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Banks of India Act, 1934.

(b) The Company has not conducted any Non- Banking Financial or housing Finance activities during the year. Accordingly, paragraph 3(xvi)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, paragraph 3(xvi)©and (d) of the Order are not applicable.

(xvii) The Company has not incurred cash losses during the current financial year as well as in the immediately preceding financial year.

(xviii) There has been no resignation of the previous statutory auditors of the Company during the year.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

(xx) There are no unspent amounts towards Corporate Social Responsibility ("CSR") on other than ongoing projects requiring a transfer to a Fund specified in Schedule VII to the Act, in compliance with second proviso to sub-section (5) of the Section 135 of the Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable.

There are no ongoing projects as at 31st March, 2026, and therefore the Company does not have any amount remaining unspent under section 135(5) of the Act. Accordingly, reporting under clause 3(xx)(b) of the Order is not applicable.

For S I G M A C & CO
Chartered Accountants
(Firm Reg No 116351W)

Rahul Sarda
Partner
ICAI M No: 135501
Place: Mumbai
Date: 27th May, 2026

ANNEXURE "B"

TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF ONE POINT ONE SOLUTIONS LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

We have audited the internal financial controls over financial reporting of One Point One Solutions Limited ("the Company') as of 31st March, 2026 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Management's Responsibility for Internal Financial Controls.

The Company's management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedure selected depends on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purpose in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the standalone financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to an error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For S I G M A C & CO
Chartered Accountants
(Firm Reg No 116351W)

Rahul Sarda
Partner
ICAI M No: 135501
Place: Mumbai
Date: 27th May, 2026

Standalone Balance Sheet as at March 31, 2026

(All Amount in Indian rupees lakhs, except as otherwise started)

Particulars	Notes	March 31,2026	March 31,2025
ASSETS			
Non-Current Assets			
(i) Property, Plant And Equipment	1 & 2	4,186.19	3,585.04
(ii) Other Intangible Assets	1 & 2	2,333.83	3,193.55
(iii) Right To Use	3	2,272.62	3,545.91
(iv) Financial Assets			
- Investments	4	18,727.13	28,143.62
- Other Financial Assets	5	15,000.92	1,381.69
(v) Deferred Tax Assets	6	309.38	240.99
Current Assets			
(i) Financial Assets			
- Trade Receivables	7	7,800.75	6,001.56
- Cash And Cash Equivalents	8	330.20	94.70
- Bank Balances Other Than Above	8	198.64	66.76
- Loans	10	487.29	-
- Other Financial Assets	5	429.85	165.14
(ii) Other Current Assets	9	254.01	2,188.10
TOTAL ASSETS		**52,330.81**	**48,607.06**
EQUITY AND LIABILITIES			
EQUITY			
(i) Equity Share Capital	11	5,258.74	5,249.94
(ii) Other Equity	11	38,619.44	35,682.17
LIABILITIES			
Non-Current Liabilities			
(i) Financial Liabilities			
- Borrowings	12	130.88	148.85
- Lease Liability	-	1,469.51	2,614.61
- Other Financial Liabilities	13	1,490.27	1,420.67
(ii) Provisions	14	202.13	123.08
(iii) Other Non-Current Liabilities	15	10.37	155.64
Current Liabilities			
(i) Financial Liabilities			
- Borrowings	12	1,549.45	259.62
- Lease Liability	-	1,143.89	1,165.16
- Trade Payables	16		
(A) Total Outstanding Dues Of Micro Enterprises And Small Enterprises		40.02	146.47
(B) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises		431.79	248.86
- Other Current Financial Liabilities	13	1,564.36	1,035.04
(ii) Other Current Liabilities	17	288.92	266.79
(iii) Provisions	14	131.05	90.16
TOTAL EQUITY AND LIABILITIES		**52,330.81**	**48,607.06**

The accompanying notes are an integral part of the Standalone Ind AS financial statements.

As per our report of even date

For S I G M A C & CO
CHARTERED ACCOUNTANTS
FRN : 116351W

Rahul Sarda
Partner, ICAI M. No.: 135501
Place : Mumbai
Date : 27th May, 2026

For ONE POINT ONE SOLUTIONS LIMITED

Akshay Chhabra
Chairman & Managing Director
DIN: 00958197

Akashanand Karnik
Whole Time Director
DIN: 07060993

Sunil Kumar Jha
Chief Financial Officer

Pritesh Sonawane
Company Secretary

Standalone Statement of Profit and Loss for the year ended March 31, 2026

(All Amount in Indian rupees lakhs, except as otherwise started)

Particulars	Note No.	31st March, 2026	31st March, 2025
Income			
Revenue from Operations	18	22,794.91	20,143.99
Other Income	19	1,717.87	1,128.22
Total Income		**24,512.78**	**21,272.21**
Expenses			
Employees Cost/Benefits Expenses	20	13,538.07	11,302.84
Finance Costs	21	645.48	604.94
Depreciation and Amortization Expenses	1,2,3	2626.86	2,519.02
Other Expenses	22	3,680.12	3,310.58
Total Expenses		**20,490.52**	**17,737.38**
Earnings Before Exceptional Items & Tax		**4,022.25**	**3,534.83**
Exceptional Items		**37.67**	
Profit Before Tax		**3,984.58**	**3,534.83**
Tax Expense			
Current Tax		1,046.34	578.31
Deferred Tax		(163.94)	195.61
Taxes for Earlier Period		83.31	-
Total Tax Expense		**965.71**	**773.91**
Profit for the year		**3,018.87**	**2,760.92**
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 obligation		(69.23)	(38.41)
(ii) Income tax relating to items that will not be reclassified to profit or loss		17.42	9.67
Other Comprehensive Income ('OCI')		**(51.81)**	**(28.74)**
Total Comprehensive Income for the year (comprising profit and OCI for the year)		**2,967.06**	**2,732.18**
Earnings per equity share			
Basic (in Rs.)		1.15	1.15
Diluted (in Rs.)		1.14	1.12
Weighted average number of equity shares used in computing earnings per equity share			
Basic		26,28,73,263	23,93,49,933
Diluted		26,39,12,765	24,54,66,359

The accompanying notes are an integral part of the Standalone Ind AS financial statements.
As per our report of even date

For S I G M A C & CO
CHARTERED ACCOUNTANTS
FRN : 116351W

Rahul Sarda
Partner, ICAI M. No.: 135501
Place : Mumbai
Date : 27th May, 2026

For ONE POINT ONE SOLUTIONS LIMITED

Akshay Chhabra
Chairman & Managing Director
DIN: 00958197

Akashanand Karnik
Whole Time Director
DIN: 07060993

Sunil Kumar Jha
Chief Financial Officer

Pritesh Sonawane
Company Secretary

Cash Flow Statement for the year ended 31st March, 2026

(All Amount in Indian rupees lakhs, except as otherwise started)

Particulars	31st March, 2026		31st March, 2025	
A. Cash flow from operating activities				
Net Profit before tax		3,984.58		3,534.83
Adjustments for:				
Depreciation	2,626.86		2,519.02	
Profit on sale of Assets / Investments	(747.22)		(701.40)	
Interest Expenses(Net of Income)	272.81		204.19	
Dividend Income	(0.04)		(0.04)	
Employee benefit expenses	50.72		17.12	
Foreign Exchange Loss/Profit	(42.66)		(25.27)	
Expected Credit Loss	34.01		8.09	
Modification of Lease Liability	-	2,194.48	(4.59)	2,017.12
Operating profit before working capital changes		6,179.06		5,551.95
Changes in working capital:				
Adjustments for Decrease / (increase) in operating assets:				
Trade Receivable	(1,777.27)		(521.86)	
Other Current & Non Current Financial Assets	(242.03)		(41.52)	
Other Current Assets	1,934.08		(1,265.55)	
Adjustments for increase / (decrease) in operating liabilities:				
Trade Payables	70.05		113.27	
Other Current & Non Current Financial Liabilities	598.93		227.48	
Other Current & Non Current Liabilities	(123.14)	460.63	(892.43)	(2,380.61)
		6,639.69		3,171.34
Cash flow from extraordinary items				
Cash generated from operations		6,639.69		3,171.34
Net income tax paid		(1,129.65)		(578.31)
Net cash flow from operating activities (A)		**5,510.04**		**2,593.04**
B. Cash flow from investing activities				
Purchase of Property, Plant And Equipment and Other Intangible Assets	(2,610.13)		(2,415.14)	
Sale of Property, Plant And Equipment and Other Intangible Assets	1,493.94		488.15	
Advance Given	(14,136.06)			
Purchase of Investments	(5,332.40)		(29,293.52)	
Sale of Investments	15,517.31		8,975.49	
Dividend Income	0.04		0.04	
Interest received	171.32	(4,895.97)	244.94	(22,000.03)
Net cash flow used in investing activities (B)		**(4,895.97)**		**(22,000.03)**

Cash Flow Statement for the year ended 31st March, 2026

(All Amount in Indian rupees lakhs, except as otherwise started)

Particulars	31st March, 2026		31st March, 2025	
C. Cash flow from financing activities				
Proceeds from issue of equity shares	91.95		22,913.48	
Repayment of long-term borrowings	(17.97)		(650.68)	
Proceeds from short-term borrowings	1,289.82			
Repayment of short-term borrowings	-		(1,700.72)	
Repayment of Lease Liability	(1,490.88)		(1,461.05)	
Finance Cost	(119.63)	(246.71)	(118.69)	18,982.36
Net cash flow from/(used in) financing activities (C)		**(246.71)**		**18,982.36**
Net increase in Cash and cash equivalents (A+B+C)		**367.36**		**(424.64)**
Cash and cash equivalents at the beginning of the year:				
Cash in hand	7.97		2.10	
Bank Balance	153.49	161.46	583.99	586.09
Cash and cash equivalents at the end of the year		**528.84**		**161.46**
"Reconciliation of Cash and cash equivalents with the Balance Sheet:"				
Cash and cash equivalents at the end of the year *		**528.84**		**161.46**
* Comprises:				
(a) Cash on hand		5.24		7.97
(b) Balances with banks				
(i) Schedule banks current accounts		523.60		153.49
		528.84		**161.46**

The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in Ind AS - 7 Statement of Cash Flows.

The accompanying notes are an integral part of the Standalone Ind AS financial statements.
As per our report of even date

For S I G M A C & CO
CHARTERED ACCOUNTANTS
FRN : 116351W

Rahul Sarda
Partner, ICAI M. No.: 135501
Place : Mumbai
Date : 27th May, 2026

For ONE POINT ONE SOLUTIONS LIMITED

Akshay Chhabra
Chairman & Managing Director
DIN: 00958197

Akashanand Karnik
Whole Time Director
DIN: 07060993

Sunil Kumar Jha
Chief Financial Officer

Pritesh Sonawane
Company Secretary

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

1. Corporate information/General Information

One Point One Solutions Limited (the company), is a limited company, domiciled in India and incorporated under the provisions of the Companies Act, 1956. The company is mainly engaged in the business of BPO which started its operations in the year 2013, specialises in the business of Customer Life cycle management, Business Process Management and Technology Servicing catering to about 40 marque customers. The Company is listed on the Bombay Stock Exchange and National Stock Exchange in India. The company has PAN India team spread across 8 delivery centres with 5500+ IT experts, offering complete solutions across verticals in B-B, B-C, New age digital space and market space and have hired the latest state of the art technology for delivery and thus satisfying the clients need. The mission of the company is to become pioneers in the niche area of its business and thereby giving constant value addition to its client business thus ensuring complete client satisfaction. The company's shares are listed on National Stock Exchange.

The financial statements of the Company for the year ended 31st March 2026 were authorized for issue by Company's Board of Directors on 27th May, 2026.

The standalone financial statements are presented in Indian Rupee (In Rs. Lakhs) except shares and per share data, unless otherwise stated and all values are rounded to the nearest rupees lakhs except when otherwise indicated. The list of entities with percentage holding is as below:

Parent	Subsidiary	% of Holding
One Point One Solutions Limited	Silicon Softech India Ltd.	100%
	IT Cube Solutions Pvt. Ltd.	100%
	One Point One USA INC.	100%
	One Point One Singapore PTE Ltd.	100%
	One Point One Solutions UK Ltd.	100%
	IT Cube Solutions INC. (step-down subsidiary)	100%
	Itnity PTE Ltd (step-down subsidiary)	73.68%
	One Point One Technology Labs Pvt Ltd	60%
	One Point One Solutions MENA Holdings Ltd	100%
	Netcom Business Contact Center S.A. Panama (step-down subsidiary)	100%
	Netcom Business Contact Center S.A.S. Costa Rica (step-down subsidiary)	100%
	Netcom Business Contact Center S.A.S. Colombia (step-down subsidiary)	100%

2. Summary of material accounting policies

Basis of preparation and presentation

These standalone financial statements are prepared in accordance with Indian Accounting Standards, under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 (the 'Act') (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereunder.

The Company has consistently applied the following accounting policies to all periods presented in these financial statements.

2.1 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

2.2 Revenue recognition

The Company earns revenue primarily from providing BPO services.

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration which the Company expects to receive in exchange for those products or services. The Company, in its contracts with customers, promises to transfer distinct services rendered. Each distinct service, results in a simultaneous benefit to the corresponding customer. Also, the Company has an enforceable right to payment from the customer for the performance completed to date.

- Revenue from time and material and job contracts is recognized on output basis measured by units delivered, efforts expended, number of transactions processed, etc.

Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, service level credits, performance bonuses, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers.

Contract assets are recognized when there is excess of revenue earned over billings on contracts. Contract assets are classified as unbilled revenue (only act of invoicing is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms.

The billing schedules agreed with customers include periodic performance-based payments and/or milestone-based progress payments. Invoices are payable within contractually agreed credit period.

Contracts are subject to modification to account for changes in contract specification and requirements. The Company reviews modification to contract in conjunction with the original contract, basis which the transaction price could be allocated to a new performance obligation, or transaction price of an existing obligation could undergo a change. In the event transaction price is revised for existing obligation, a cumulative adjustment is accounted for. The Company disaggregates revenue from contracts with customers by geography and business verticals.

Use of significant judgments in revenue recognition

- The Company's contracts with customers could include promises to transfer multiple products and services to a customer. The Company assesses the products/services promised in a contract and identifies distinct performance obligations in the contract. Identification of distinct performance obligation involves judgment to determine the deliverables and the ability of the customer to benefit independently from such deliverables.
- Judgment is also required to determine the transaction price for the contract. The transaction price could be either a fixed amount of customer consideration or variable consideration with elements such as volume discounts, service level credits, performance bonuses, price concessions and incentives. The transaction price is also adjusted for the effects of the time value of money if the contract includes a significant financing component. Any consideration payable to the customer is adjusted to the transaction price, unless it is a payment for a distinct product or service from the customer. The estimated amount of variable consideration is adjusted in the transaction price only to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognized will not occur and is reassessed at the end of each reporting period. The Company allocates the elements of variable considerations to all the performance obligations of the contract unless there is observable evidence that they pertain to one or more distinct performance obligations.
- The Company uses judgment to determine an appropriate standalone selling price for a performance obligation. The Company allocates the transaction price to each performance obligation on the basis of the relative standalone selling price of each distinct product or service promised in the contract. Where standalone selling price is not observable, the Company uses the expected cost-plus margin approach to allocate the transaction price to each distinct performance obligation.
- The Company exercises judgment in determining whether the performance obligation is satisfied at a point in time or over a period of time. The Company considers indicators such as how customer consumes benefits as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc.

Interest: Interest income is recognised on a time proportion basis taking into account the amount outstanding and the applicable interest applicable. Interest income is included under the head "Other income" in the statement of profit & loss account. For all instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses.

Dividends: Dividend income is recognised when the Company's right to receive dividend is established by the balance sheet date.

2.3 Income Tax.

Income tax expense consists of current and the net change in the deferred tax asset or liability during the period. Income tax expense is recognised in profit or loss except to the extent that it relates to items recognised in OCI or directly in equity, in which case it is recognised in OCI or directly in equity respectively.

a. Current income tax

Current tax is the expected tax payable on the taxable profit for the year, using tax rates enacted or substantively enacted by the end of the reporting period, and any adjustment to tax payable in respect of previous years. Current tax assets and tax liabilities are offset where the Company has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

The Govt. of India had issued the Taxation Laws (Amendment) Act 2019 which provides Domestic Companies an option to pay corporate tax at reduced rates from April 1, 2019 subject to certain conditions. The company has opted lower tax regime, accordingly provision for income tax has been made. Also there would be no liability for Minimum alternate Tax (MAT). The company had recognised consequential impact by reversing deferred tax assets.

b. Deferred tax

Deferred income tax is recognised using the balance sheet approach. Deferred income tax assets and liabilities are recognised for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount as at the reporting date.

Deferred tax liabilities are recognised for all taxable timing differences, except:

- When the deferred tax liability arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss
- In respect of taxable timing differences associated with investments in subsidiaries and interests in joint ventures when the timing of the reversal of the timing differences can be controlled and it is probable that the timing differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible timing differences and the carry forward of any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible timing differences, and the carry forward of unused tax losses can be utilised, except:

- When the deferred tax asset relating to the deductible timing difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss
- In respect of deductible timing differences associated with investments in subsidiaries and interests in joint ventures deferred tax assets are recognised only to the extent that it is probable that the timing differences will reverse in the foreseeable future and taxable profit will be available against which the timing differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

2.4 Property, plant and equipment

Property, Plant and equipment is stated at cost of acquisition or constructions including attributable borrowing cost till such assets are ready for their intended use, less of accumulated depreciation and accumulated impairment losses, if any. Cost of acquisition for the aforesaid purpose comprises its purchase price, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use, net of trade discounts, rebates and credits received if any.

Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

Property, Plant and equipment are eliminated from financial statements, either on disposal or when retired from active use. Losses arising in case of retirement of Property, Plant and equipment and gains or losses arising from disposal of property, plant and equipment are recognised in statement of profit and loss in the year of occurrence.

The assets' residual values, useful lives and methods of depreciation are reviewed at each financial year and adjusted prospectively, if appropriate.

Depreciation is provided as per useful life prescribed by Schedule II of the Companies Act, 2013 on Straight Line Method on Plant and Machinery and on other Tangible PPE.

Depreciation is calculated on a straight-line basis over the estimated useful lives of the assets. Useful lives used by the Company are same as prescribed rates prescribed under Schedule II of the Companies Act 2013. The range of useful lives of the property, plant and equipment are as follows:

Particulars	Useful Lives
Buildings	60 years
Plants and Equipment	15 years
Office Equipment	05 years
Computer System	03 years
Motor Cars	08 years
Furniture & Fixture	10 years

2.5 Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

The useful lives of intangible assets are assessed as either finite or indefinite. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry, and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset. Amortization methods and useful lives are reviewed periodically including at each financial year end. Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. Intangible assets are amortised as follows:

- **Software – 5 years**

Software for internal use, which is primarily acquired from third-party vendors and which is an integral part of a tangible asset, including consultancy charges for implementing the software, is capitalised as part of the related asset. Subsequent costs associated with maintaining such software are recognised as expense as incurred. The capitalised costs are amortised over the lower of the estimated useful life of the software and the remaining useful life of the asset.

Software product development costs are expensed as incurred during the research phase until technological feasibility is established. Software development costs incurred subsequent to the achievement of technological feasibility are capitalised and amortised over the estimated useful life of the products as determined by the management. This capitalisation is done only if there is an intention and ability to complete the product, the product is likely to generate future economic benefits, adequate resources to complete the product are available and such expenses can be accurately measured. Such software development costs comprise expenditure that can be directly attributed, or allocated on a reasonable and consistent basis, to the development of the product. The amortisation of software development costs is allocated on a systematic basis over the best estimate of its useful life after the product is ready for use. The factors considered for identifying the basis include obsolescence, product life cycle and actions of competitors.

2.6 Investments in the nature of equity in subsidiaries.

The Company has elected to recognise its investments in equity instruments in subsidiaries at cost in the separate financial statements in accordance with the option available in Ind AS 27, 'Separate Financial Statements'.

2.7 Investment properties

Investment properties comprise portions of office buildings and/or residential premises that are held for long-term rental yields and/or for capital appreciation. Investment properties are initially recognised at cost. Subsequently investment property comprising of building is carried at cost less accumulated depreciation and accumulated impairment losses.

The cost includes the cost of replacing parts and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of the investment property are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives. All other repair and maintenance costs are recognised in profit and loss as incurred.

Depreciation on building is provided over the estimated useful lives as specified in Schedule II to the Companies Act, 2013. The residual values, useful lives and depreciation method of investment properties are reviewed, and adjusted on prospective basis as appropriate, at each financial year end. The effects of any revision are included in the statement of profit and loss when the changes arise.

Investment properties are derecognised when either they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit is expected from its disposal.

The difference between the net disposal proceeds and the carrying amount of the asset is recognised in the statement of profit and loss in the period of de-recognition.

2.8 Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. The Company recognizes loss allowances using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit and loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or Company's assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses of continuing operations, including impairment on inventories, are recognised in the statement of profit and loss.

An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit or loss.

2.9 Borrowing costs:

a. Borrowing costs that are attributable to the acquisition, construction, or production of a qualifying asset are capitalised as a part of the cost of such asset till such time the asset is ready for its intended use or sale. A qualifying asset is an asset that necessarily requires a substantial period of time (generally over twelve months) to get ready for its intended use or sale.

b. All other borrowing costs are recognised as expense in the period in which they are incurred.

2.10 Leases

The Company as a lessee:

The Company enters into an arrangement for lease of land, buildings, plant and machinery including computer equipment and vehicles. Such arrangements are generally for a fixed period but may have extension or termination options. The Company assesses, whether the contract is, or contains, a lease, at its inception. A contract is, or contains, a lease if the contract conveys the right to

a) control the use of an identified asset,

b) obtain substantially all the economic benefits from use of the identified asset, and

c) direct the use of the identified asset.

The Company determines the lease term as the non-cancellable period of a lease, together with periods covered by an option to extend the lease, where the Company is reasonably certain to exercise that option.

The Company at the commencement of the lease contract recognizes a Right-of-Use (RoU) asset at cost and corresponding lease liability, except for leases with term of less than twelve months (short term leases) and low-value assets. For these short term and low value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the lease term.

The cost of the right-of-use asset comprises the amount of the initial measurement of the lease liability, any lease payments made at or before the inception date of the lease, plus any initial direct costs, less any lease incentives received. Subsequently, the right-of-use assets are measured at cost less any accumulated depreciation and accumulated impairment losses, if any. The right-of-use assets are depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment.

The Company applies Ind AS 36 to determine whether a RoU asset is impaired and accounts for any identified impairment loss as described in the impairment of non-financial assets below.

For lease liabilities at the commencement of the lease, the Company measures the lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined, if that rate is not readily determined, the lease payments are discounted using the incremental borrowing rate that the Company would have to pay to borrow funds, including the consideration of factors such as the nature of the asset and location, collateral, market terms and conditions, as applicable in a similar economic environment.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. The Company recognizes the amount of the re-measurement of lease liability as an adjustment to the right-of-use assets. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Company recognizes any remaining amount of the re-measurement in statement of profit and loss. Lease liability payments are classified as cash used in financing activities in the statement of cash flows.

2.11 Corporate Social Responsibility (CSR) Expenditure

The Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 (the "CSR Rules"), requires that companies meet certain thresholds of net worth, turnover or net profits to constitute a CSR Committee and to spend 2% of the company's average profits, before taxes for the previous three fiscal years, on certain identified areas of CSR. This requirement became effective April 1, 2014. We have complied with this requirement, and a detailed report on CSR will form part of the Annual Report of the Company for fiscal year 2026. CSR spend are charged to the statement of profit and loss as an expense in the period they are incurred.

2.12 Provisions, Contingent liabilities, Contingent assets and Commitments:

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the statement of profit and loss.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Contingent liability is disclosed in the case of:

- A present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation;
- A present obligation arising from past events, when no reliable estimate is possible;
- A present obligation arising from past events, unless the probability of outflow of resources is remote.

Commitments include the amount of purchase order (net of advances) issued to parties for completion of assets.

Provisions, contingent liabilities, contingent assets and commitments are reviewed at each balance sheet date.

2.13 Employee Benefits

Retirement benefit in the form of provident fund, pension fund and superannuation fund are defined contribution schemes. The Company has no obligation, other than the contribution payable to such schemes. The Company recognises contribution payable to such schemes as an expense, when an employee renders the related service. If the contribution payable to the schemes for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the schemes is recognised as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognised as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

The Company operates a defined benefit gratuity plan, which is unfunded. The Company's net obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Since the plan is unfunded, no plan assets exist to be deducted from the obligation, and the entire present value of the obligation is recognised as a liability in the balance sheet.

The present value of the obligation under the defined benefit plan is determined based on actuarial valuation by an independent actuary using the Projected Unit Credit Method, which recognises each period of service as giving rise to an additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

The obligation is measured at the present value of the estimated future cash flows. The discount rate used for determining the present value of the obligation is based on market yields on Government securities as at the balance sheet date. The Company recognises the net obligation of the defined benefit plan in its balance sheet as a liability. Gains or losses through re-measurement of the net defined benefit liability are recognised in other comprehensive income, and other components are recognised in the statement of profit and loss. The effects of any plan amendments are recognised in the statement of profit and loss.

Remeasurements, comprising actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions, are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Remeasurements are not reclassified to profit or loss in subsequent periods.

Net interest is calculated by applying the discount rate to the net defined benefit liability. The Company recognises the following changes in the net defined benefit obligation as an expense in the statement of profit and loss:

- Service costs comprising current service costs; and
- Net interest expense on the net defined benefit liability.

Accumulated leave, which is expected to be utilised within the next 12 months, is classified as a short-term employee benefit in accordance with the applicable accounting standards. The Company measures the expected cost of such absences as the additional amount it expects to pay as a result of the unused leave entitlement that has accumulated at the reporting date.

As per the Company's leave policy, accumulated leave is not encashable under any circumstances, either during employment or upon termination. The leave can only be utilised through approved time off from work. Employees are encouraged to avail of their accumulated leave within the specified period to maintain work-life balance and operational efficiency. The Company does not recognise a liability for unused leave that is not expected to result in future time off or does not accumulate beyond a certain limit, in line with the policy governing carry-forward or lapse of unutilised leave entitlements.

2.14 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a. Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- Financial assets at amortised cost.
- Financial assets at fair value.

When assets are measured at fair value, gains and losses are either recognised entirely in the statement of profit and loss (i.e. fair value through profit or loss), or recognised in other comprehensive income (i.e. fair value through other comprehensive income).

A financial asset that meets the following two conditions is measured at amortised cost (net of any write down for impairment) unless the asset is designated at fair value through profit and loss under fair value option.

- Business model test: The objective of the Company's business model is to hold the financial asset to collect the contractual cash flows (rather than to sell the instrument prior to its contractual maturity to realize its fair value changes).
- Cash flow characteristics test: The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A financial asset that meets the following two conditions is measured at fair value through other comprehensive income unless the asset is designated at fair value through profit and loss under fair value option.

- Business model test: The financial asset is held within a business model whose objective is achieved by both collected contractual cash flows and selling financial instruments.
- Cash flow characteristics test: The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Derecognition

When the Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; it evaluates if and to what extent it has retained the risks and rewards of ownership.

A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is primarily derecognised when:

- The rights to receive cash flows from the asset have expired, or
- Based on above evaluation, either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

Impairment of financial assets

In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

a) Trade receivables that result from transactions those are within the scope of Ind AS 18

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

- All contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument
- Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms

ECL impairment loss allowance (or reversal) recognised during the period is recognised as income/ expense in the statement of profit and loss. This amount is reflected in the statement of profit and loss in other expenses. The balance sheet presentation for various financial instruments is described below:

- Financial assets measured as at amortized cost, trade receivables and lease receivables: ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the Company does not reduce impairment allowance from the gross carrying amount.

b. Financial Liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss or at amortised cost, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings, net of directly attributable transaction costs.

The Company's financial liabilities include trade payables, lease obligations, and other payables.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

The Company has not designated any financial liability as at fair value through profit and loss.

Financial liabilities at amortised cost

After initial recognition, interest-bearing loans and borrowings and other payables are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

c. Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

d. Ordinary shares

Ordinary shares are classified as equity. Incremental costs directly attributable to the issuance of new ordinary shares and share options are recognised as a deduction from equity, net of any tax effects.

2.15 Segment Accounting

More than 90% of Company operations are only in one segment i.e. Business Process Outsourcing services. This in the context of Indian Accounting Standard 108 on 'Operating Segments' is considered to constitute one single primary segment. As the requirement to assess and disclose reportable secondary segments, i.e., geographical segments, is applicable for the current financial year, the Company has identified a reportable geographical segment in accordance with the applicable accounting standards. The same has been disclosed in the annual report.

2.16 Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

2.17 Foreign currencies:

The Company's financial statements are presented in INR, which is also the Company's functional currency. For each entity the Company determines the functional currency and items included in the financial statements of each entity are measured using that functional currency.

Foreign currency transactions are recorded on initial recognition in the functional currency, using the exchange rates at the date of the transaction. At each balance sheet date, foreign currency monetary items are reported using the closing exchange rate.

Exchange differences that arise on settlement of monetary items or on reporting at each balance sheet date of the Company's monetary items at the closing rate are recognised as income or expense in the period in which they arise. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value denominated in a foreign currency, are translated using the exchange rate at the date when such fair value was determined. The gain or loss arising on translation of non-monetary items is recognised in line with the gain or loss of the item that gave rise to translation difference (i.e. translation difference on items whose gain or loss is recognised in other comprehensive income or the statement of profit and loss is also recognised in other comprehensive income or the statement of profit and loss respectively)

The translation of financial statements of the foreign branch to the presentation currency is performed for assets and liabilities using the exchange rate in effect at the balance sheet date and for revenue, expense and cash flow items using the average exchange rate for the respective periods. The gains or losses resulting from such translation are included in currency translation reserves under other components of equity.

2.18 Earnings per equity share

The Company presents basic and diluted earnings per share ("EPS") data for its equity shares. Basic EPS is calculated by dividing the profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. The diluted EPS is calculated on the same basis as basic EPS, after adjusting for the effects of potential dilutive equity shares unless the effect of the potential dilutive equity shares is anti-dilutive.

2.19 Significant accounting judgments, estimates and assumptions.

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent assets and contingent liabilities. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

A. Taxes

Uncertainties exist with respect to the interpretation of complex tax regulations and the amount and timing of future taxable income. Given the wide range of business relationships and the long-term nature and complexity of existing contractual agreements, differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded. The Company establishes provisions, based on reasonable estimates, for possible consequences of audits by the tax authorities of the respective countries in which it operates. The amount of such provisions is based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority. Such differences of interpretation may arise on a wide variety of issues depending on the conditions prevailing in the Company's domicile.

B. Defined benefit plans (gratuity benefits)

The Company's obligation on account of gratuity is determined based on actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, these liabilities are highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.

The mortality rate is based on publicly available mortality tables for the specific countries. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates for the respective countries. Further details about gratuity obligations are given in Refer Note 26.

C. Property, plant and equipment

The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The useful lives and residual values of the Company's assets are determined by management at the time the asset is acquired, and are reviewed periodically, including at each financial year end. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology. Refer Point (e) for estimated useful lives of property, plant and equipment. The carrying value of property, plant and equipment has been disclosed at note 3.

D. Leases

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116 and identification of lease requires significant judgement. Ind AS 116 additionally requires lessees to determine the lease term as the non-cancellable period of lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. The Company makes an assessment on the expected lease term on a lease-by-lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Company considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to the Company's operations taking into account the location of the underlying asset and the availability of suitable alternatives. The lease term in the future periods is reassessed to ensure the lease term reflects the current economic circumstances.

2.20 Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. Refer Note 29 for further disclosures.

2.21 Business combinations

Business combinations have been accounted for using the acquisition method under the provisions of Ind AS 103, Business Combinations.

The cost of an acquisition is measured at the fair value of the assets transferred, equity instruments issued and liabilities incurred or assumed at the date of acquisition, which is the date on which control is transferred to the Company. The cost of acquisition also includes the fair value of any contingent consideration. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair value on the date of acquisition.

Business combinations between entities under common control is accounted for at carrying value.

Transaction costs that the Company incurs in connection with a business combination such as finders' fees, legal fees, due diligence fees, and other professional and consulting fees are expensed as incurred.

2.22 Cash flow statement

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

Statement of Changes in equity as at March 31, 2026

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

I. EQUITY SHARE CAPITAL

Particulars	As at 31.03.2026	As at 31.03.2025
Balance at the beginning of the reporting period	5,249.94	4,271.77
Changes in equity share capital during the year	8.79	978.17
Balance at the end of the reporting period	**5,258.74**	**5,249.94**

II - OTHER EQUITY

Particulars	Reserves and Surplus				
	Securities Premium Reserve	Retained Earnings	Capital Reserve	Share Application Pending Allotment	Total
Balance as at 31.03.2024	**7,504.68**	**1,914.25**		**1,150.50**	**10,569.43**
Profit for the year		2,760.92			2,760.92
Share Application Pending Allotment				543.15	543.15
Premium on shares issued	23,504.79				23,504.79
Other Appropriations					-
Remeasurement of Defined Benefit Plans		(28.74)			(28.74)
Share Issue Expenses	(2,112.62)				(2,112.62)
Dividends					-
Dividend Distribution Tax					-
Deferred Tax Assets	445.26				445.26
Balance as at 31.03.2025	**29,342.10**	**4,646.43**		**1,693.65**	**35,682.18**
Profit for the year		**3,018.87**			**3,018.87**
Share Application Pending Allotment				(26.90)	(26.90)
Esop Share Application Pending Allotment				0.00	0.00
Share Application Money Forfeited				(1,666.75)	(1,666.75)
Capital Reserve			1,666.75		1,666.75
Premium on shares issued	110.06				110.06
Other Appropriations					**-**
Remeasurement of Defined Benefit Plans		(51.81)			(51.81)
Share Issue Expenses	-				-
Dividends					-
Dividend Distribution Tax					-
Deferred Tax Assets	(112.97)				(112.97)
Balance as at 31.03.2026	**29,339.19**	**7,613.49**	**1,666.75**	**0.00**	**38,619.44**

As per out report of even date attached

For S I G M A C & CO
CHARTERED ACCOUNTANTS
FRN : 116351W

Rahul Sarda
Partner, ICAI M. No.: 135501
Place : Mumbai
Date : 27th May, 2026

For ONE POINT ONE SOLUTIONS LIMITED

Akshay Chhabra
Chairman & Managing Director
DIN: 00958197

Akashanand Karnik
Whole Time Director
DIN: 07060993

Sunil Kumar Jha
Chief Financial Officer

Pritesh Sonawane
Company Secretary

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

Note 1 & 2 : PROPERTY, PLANT AND EQUIPMENT

Particulars	TANGIBLE							INTANGIBLE ASSETS		
	Office Premises	Office Equipment	Air Conditioner	Computer systems	Furniture and Fixture	Motor Vehicle	Total	Internally Developed	Externally Procured	Total
Cost										
At Mar 31, 2024	**1,260.69**	**817.86**	**151.67**	**1,880.78**	**1,908.10**	**252.34**	**6,271.44**	**3,968.12**	**1,443.86**	**5,411.98**
Additions	10.67	73.86	16.10	174.95	1,193.40	107.97	1,576.95	838.19	-	838.19
Disposals	-	-	81.10	-	1,311.07	-	1,392.17	-	-	-
At Mar 31, 2025	1,271.36	891.72	86.67	2,055.73	1,790.43	360.31	6,456.22	4,806.31	1,443.86	6,250.17
Additions	-	85.24	4.29	269.41	688.11	144.74	1,191.80	-	-	-
Disposals	-	-	4.64	145.11	-	107.97	257.71	-	-	-
At March 31, 2026	**1,271.36**	**976.96**	**86.33**	**2,180.04**	**2,478.54**	**397.09**	**7,390.31**	**4,806.31**	**1,443.86**	**6,250.17**
Depreciation & Amortisation										
At Mar 31, 2024	**0.27**	**599.46**	**51.12**	**1,578.41**	**1,049.96**	**34.07**	**3,313.29**	**1,040.14**	**1,166.42**	**2,206.56**
Charge for the year	20.04	79.41	10.17	129.61	186.33	36.34	461.90	700.68	149.37	850.05
Disposals	-	-	37.36	-	866.66	-	904.02	-	-	-
At Mar 31, 2025	20.31	678.87	23.93	1,708.02	369.63	70.41	2,871.19	1,740.82	1,315.79	3,056.61
Charge for the year	20.09	68.12	5.66	152.48	194.98	52.51	493.83	859.73	-	859.73
Disposals	-	-	2.89	139.11		18.91	160.90	-	-	-
At March 31, 2026	**40.40**	**746.99**	**26.69**	**1,721.39**	**564.61**	**104.01**	**3,204.12**	**2,600.55**	**1,315.79**	**3,916.34**
Net book value										
As at March 31, 2025	**1,251.05**	**212.84**	**62.73**	**347.72**	**1,420.79**	**289.90**	**3,585.03**	**3,065.49**	**128.06**	**3,193.56**
As at March 31, 2026	**1,230.96**	**229.97**	**59.63**	**458.65**	**1,913.93**	**293.07**	**4,186.19**	**2,205.76**	**128.07**	**2,333.83**

Notes:

1. The amortisation expense of other intangible assets have been included under 'Depreciation and amortization expense' in Statement of Profit and Loss
2. The Company does not hold any Benami Property and does not have any proceedings initiated or pending for holding benami property under the Benami Transactions (Prohibitions) Act, 1988.

Note: 3 RIGHT TO USE ASSET

	SECURITY DEPOSIT (ASSET-PP RENT)	LEASED ASSET	Total
Cost			
At Mar 31, 2024	**356.98**	**7,222.03**	**7,579.01**
Additions	124.49	2,179.23	2,303.72
Disposals	-	-	-
At Mar 31, 2025	**481.47**	**9,401.26**	**9,882.73**
Additions (Annaul)	-	-	-
Disposals	-	-	-
At March 31, 2026	**481.47**	**9,401.26**	**9,882.73**
Accumulated depreciation			
At Mar 31, 2024	**257.60**	**4,872.15**	**5,129.75**
Charge for the year	56.20	1,150.86	1,207.06
Disposals	-	-	
Transferred to Intangible assets			
At Mar 31, 2025	**313.80**	**6,023.01**	**6,336.81**
Charge for the year	58.63	1,214.67	1,273.30
Disposals	**-**	**-**	**-**
At March 31, 2026	**372.43**	**7,237.68**	**7,610.11**
Net book value			
As at March 31, 2025	167.67	3,378.24	3,545.91
As at March 31, 2026	109.04	2,163.58	2,272.62

Note 4: INVESTMENTS

Particulars	Face Value	As at 31.03.2026		As at 31.03.2025	
		Non Current			
		Nos	Amount	Nos	Amount
UNQUOTED SECURITIES					
I. Investment measured at Cost					
Investment in Equity Shares in Subsidiaries					
Silicon Softech India Limited	INR 10	99,697	50.00	99,697	50.00
IT Cube Solutions Private Limited	INR 10	5,010	7,471.03	5,010	7,471.03
One Point One Singapore PTE Limited	SGD 1	50,001	32.38	50,001	32.38
One Point One Solutions Mena Holdings Ltd	USD 10	5,50,001	5,021.81	-	-
One Point One USA INC	USD 1000	400	339.65	400	339.65
One Point One Solutions UK Limited	GBP 1	5,00,000	5,501.41	5,00,000	5,501.41
One Point One Technology Labs Private Limited	INR 10	6,06,000	60.60	-	-
II.Investment in Other Equity Shares					
Saraswat Co-operative Bank Limited	INR 10	2,500	0.25	2,500	0.25
III. Investment measured at fair value through OCI					
A-One Steels India Limited	INR 250	1,00,000	250.00	-	-
QUOTED SECURITIES					
IV. Investment measured at fair value through profit and loss					
Investment in Mutual Funds					
Kotak Low Duration Fund Direct Growth		-	-	2,19,358.12	7,823.49
Kotak Money Market Direct Growth		-	-	98,950.32	4,398.75
Kotak Overnight fund Direct Growth		-	-	78.16	1.06
Kotak Nifty AAA Bond		-	-	1,41,38,631.54	1,524.02
Kotak CRISIL IBX Finacial Services Debts Index Fund		-	-	99,49,652.27	1,001.57
Total			**18,727.13**		**28,143.62**

Note 5: OTHER FINANCIAL ASSETS

Particulars	As at 31.03.2026	As at 31.03.2025	As at 31.03.2026	As at 31.03.2025
	Non Current		Current	
Deposit				
(Unsecured , Considered Good)				
Security Deposits	842.37	794.50	-	-
EMD	22.50	-	-	-
Inter Corporate Deposits	-	587.19	167.50	-
Others				
(Unsecured , Considered Good)				
Amount receivable from Subsidiary	14,136.05		-	-
Accrued Interest on Loans and Deposits	-	-	110.49	2.85
Amount receivable on account of Order	-	-	90.29	90.29
Subsidy Receivable	-	-	61.57	72.00
Total	**15,000.92**	**1,381.69**	**429.85**	**165.14**

Note 6: DEFERRED TAX ASSETS/(LIABILITY)

Particulars	As at 31.03.2026	As at 31.03.2025
Deferred tax Assets/(Liabilities)	309.38	240.99
For major components of deferred tax arising on account of timing differences (Ref Note 26)		
Total	**309.38**	**240.99**

Note 7: TRADE RECEIVABLES

Particulars	As at 31.03.2026	As at 31.03.2025
Unsecured & considered good		
Outstanding for a period exceeding six months	575.05	1,765.50
Others	7,378.92	4,368.54
Less: Provision for Expected Credit Loss	(153.22)	(132.48)
Total	**7,800.75**	**6,001.56**

TRADE RECEIVABLES AEGING

Particulars	**As at 31st March, 2026**					
	Outstanding for following periods from due date of payments					
	Less than 6 months	**6 months to 1 year**	**1 to 2 years**	**2 to 3 years**	**More than 3 years**	**Total**
Undisputed - trade receivables						
considered good	7,378.92	94.26	66.95	238.25	59.96	7,838.35
which have significant increase in credit risk	-	-	-	-	-	-
Credit Impaired	-	-	-	-	-	-
Disputed trade receivables						
considered good	-	-	-	-	115.62	115.62
considered doubtful	-	-	-	-	-	-

Particulars	As at 31st March, 2025					
	Outstanding for following periods from due date of payments					
	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
Undisputed - trade receivables						
considered good	4,368.54	1,345.90	16.57	30.21	28.39	5,789.61
which have significant increase in credit risk	-	-	-	-	-	-
Credit Impaired	-	-	-	-	-	-
Disputed trade receivables						
considered good	-	2.08	226.73	-	115.62	344.43
considered doubtful	-	-	-	-	-	-

Note:

1. Unbilled Dues of Trade Receivables as at 31st March 2026 is Rs. 2,051.34 Lakhs and as at 31st March 2025 is Rs.2,163.82 Lakhs .
2. The Company always measures the loss allowance for trade receivables at an amount equal to lifetime expected credit losses (ECL). The ECL on trade receivables are estimated using a provision matrix by reference to past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for factors that are specific to the debtors, general economic conditions of the industry in which the debtors operate, and an assessment of both the current as well as the forecast direction of conditions at the reporting date

Note: 8 CASH AND CASH EQUIVALENTS

Particulars	As at 31.03.2026	As at 31.03.2025
(i) Cash and Cash Equivalents		
(a) Cash in hand	5.24	7.97
(b) Balances with banks - in Current Accounts	324.97	86.72
(ii) Other Bank Balances (with maturity more than 3 months but less than 1 year)		
Fixed deposits with Bank*	198.64	66.76
Total	**528.84**	**161.46**

* Out of Deposits of Rs. 198.64 lakhs, Deposits of Rs. 135.78 lakhs (31.03.2025: Rs. 20.00 lakhs) are under lien with banks.

Note: 9 Other Current Assets

Particulars	As at 31.03.2026	As at 31.03.2025	As at 31.03.2026	As at 31.03.2025
	Non Current		Current	
(a) Advances recoverable in Cash or in Kind				
(Unsecured, considered good)				
Advances to Suppliers	-	-	79.85	72.83
Staff Advance	-	-	53.41	28.56
Advance to Subsidiary	-	-	-	1,243.03
Intercorporate Deposit	-	-	-	-
(b) Other Current Assets				
Prepaid Expenses	-	-	330.49	248.12
Balance with Revenue Authorities	-	-	-	134.26
Advance Tax Net of Provision	-	-	(396.65)	269.88
Stock of Headsets	-	-	36.92	40.42
Refundable Deposit	-		150.00	-
DD in Hand	-	-	-	151.00
Total	**-**	**-**	**254.01**	**2,188.10**

Note: 1 LOANS

Particulars	As at 31.03.2026	As at 31.03.2025
Loans		
(Unsecured, considered good)		
Inter Corporate Deposits	487.29	-
Total	**487.29**	**-**

Note 11. EQUITY SHARE CAPITAL

Note 11A. EQUITY SHARE CAPITAL	As at 31.03.2026		As at 31.03.2025	
	No. of Shares	Amount	No. of Shares	Amount
a. Authorised				
Equity shares of Rs 2/- each;				
Balance at the beginning of the year	35,00,00,000	7,000.00	25,00,00,000	5,000.00
Increased during the year	-	-	10,00,00,000	2,000.00
Balance at the end of the year	**35,00,00,000**	**7,000.00**	**35,00,00,000**	**7,000.00**
b. Issued				
Equity shares of Rs 2/- each;				
Balance at the beginning of the year	26,24,97,155	5,249.94	21,35,88,420	4,271.77
Issued during the year	4,39,621	8.79	4,89,08,735	978.17
Balance at the end of the year	**26,29,36,776**	**5,258.74**	**26,24,97,155**	**5,249.94**
c. Subscribed				
Equity Shares of Rs.2/- each				
Balance at the beginning of the year	26,24,97,155	5,249.94	21,35,88,420	4,271.77
Subscribed during the year	4,39,621	8.79	4,89,08,735	978.17
Balance at the end of the reporting period	**26,29,36,776**	**5,258.74**	**26,24,97,155**	**5,249.94**
d. Reconciliation of the Number of Shares				
Outstanding				
Shares outstanding as at the beginning of the year	26,24,97,155		21,35,88,420	
Issued during the year	4,39,621		4,89,08,735	
Shares outstanding as at the end of the year	**26,29,36,776**		**26,24,97,155**	

e. Details of Shareholders holding more than 5% of Shares

Class of shares / Name of shareholder	As at 31st March, 2026		As at 31st March, 2025	
	No. of Shares held	% holding in the class of shares	No. of Shares held	% holding in the class of shares
Equity shares:-				
Tech World wide Support (P) Ltd.	5,62,50,000	21.39%	5,62,50,000	21.43%
Mr. Akshay Chhabra	8,05,55,722	30.64%	8,05,03,714	30.67%

Shareholding of Promoters:

Promoters Name	As at 31st March, 2026		As at 31st March, 2025		% Change
	No. of Shares held	% holding in the class of shares	No. of Shares held	% holding in the class of shares	
Akshay Chhabra	8,05,55,722	30.64%	8,05,03,714	30.67%	-0.03%
Neyhaa Akshay Chhabra	7,28,625	0.28%	7,28,625	0.28%	0.00%
Tech Worldwide Support P Ltd.	5,62,50,000	21.39%	5,62,50,000	21.43%	-0.04%

Rights and preferences attached to Equity Shares:

The Company has one class of equity shares having a par value of Rs.2/- each. Each shareholder is eligible for one vote per share held. In the event of liquidation, the Equity Shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts in proportion to their shareholding.

Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date

7,10,44,009 equity shares (83,58,250 in FY 19-20 and 6,26,85,759 in FY 21-22) were issued as bonus shares.

No shares were issued for which payment has been received by way of consideration other than cash.

No shares were bought back.

Note 11B: OTHER EQUITY

Particulars	As at 31.03.2026	As at 31.03.2025
Other Equity		
Securities Premium	29,339.19	29,342.10
Retained Earnings	7,613.49	4,646.42
Share Application Money pending Allotment	0.00	1,693.65
Capital Reserve	1,666.75	-
Total	**38,619.44**	**35,682.17**

Nature and Purpose of Other equity:

a. Securities Premium

This reserve represents the amount received by a company over and above the face value of its shares, known as securities premium.

The purpose of the Securities Premium Account is restricted by law and can be used only for specific activities such as issuing fully paid bonus shares, writing off preliminary expenses, writing off discount or loss on issue of debentures, funding buy-back of shares, or paying premium on redemption of preference shares or debentures.

b. Retained Earnings

This reserve represents the cumulative profits and can be distributed / utilized by the Company in accordance with the Companies Act, 2013.

c. Share Application Money pending Allotment

This reserve represents the amount received from investors for warrants that are yet to be allotted by the company.

Once the shares are allotted, the amount is transferred to share capital or securities premium, as applicable.

d. Capital Reserve

During the year, the Company forfeited certain warrants on account of non-payment of the amounts due thereon. An amount of ₹1,666.75 lakh, being the amount attributable to such forfeited warrants, has been transferred to the Capital Reserve Account in accordance with the applicable provisions of the Companies Act, 2013.

Note 11B (i) Securities Premium-Movement

Particulars	As at 31.03.2026	As at 31.03.2025
Balance at the beginning of the year	29,342.10	7,504.68
Add: Premium on shares issued	110.06	23,504.79
Less: Share issue Expenses	-	2,112.62
Add: Deferred Tax Assets	(112.97)	445.26
Total	**29,339.19**	**29,342.10**

Note 11B (ii): Retained Earnings-Movement

Particulars	As at 31.03.2025	As at 31.03.2024
Balance at the beginning of the year	4,646.42	1,914.25
Add: Profit for the year	3,018.87	2,760.92
Add: Other Comprehensive Income	(51.81)	(28.74)
Total	**7,613.48**	**4,646.42**

Note 11B (iii): Share Application Money pending Allotment -Movement

Particulars	As at 31.03.2026	As at 31.03.2025
Balance at the beginning of the year	1,693.65	1,150.50
Add: Amount received during the year	91.95	24,973.68
Less: Shares allotted/issued	(118.85)	(24,430.54)
Less: Tranfered to Capital Reserve	(1,666.75)	-
Total	**0.00**	**1,693.65**

Note 11B (iv): Capital Reserve

Particulars	As at 31.03.2026	As at 31.03.2025
Balance at the beginning of the year	-	-
Add: Amount transfer during the year	1,666.75	-
Total	**1,666.75**	**-**

Note 12: BORROWINGS

Particulars	As at 31.03.2026	As at 31.03.2025	As at 31.03.2026	As at 31.03.2025
	Non Current		Current	
a. Secured				
Term Loan From Kotak Bank	3.00	8.29	-	-
(Secured against Hypothecation of Car)				
Less: Current Maturities (Shown as Current Borrowings)	(3.00)	(4.84)	3.00	4.84
Term Loan From The Saraswat Bank	71.91	104.29		
(Secured against Hypothecation of Car)				
Less: Current Maturities (Shown as Current Borrowings)	(31.67)	(29.20)	31.67	29.20
Term Loan from Union Bank	112.78			
(Secured against Hypothecation of Car)				
Less: Current Maturities (Shown as Current Borrowings)	(22.15)	-	22.15	-
Term Loan from Union Bank of India	-	87.22		
(Secured against Hypothecation of Car)				
Less: Current Maturities (Shown as Current Borrowings)	-	(16.91)	-	16.91
Cash Credit From Banks				
From Axis Bank Ltd	-	-	952.41	-
From Union Bank Ltd	-	-	-	158.68
Unsecured				
Loan from Others	-	-	540.23	50.00
Total	**130.88**	**148.85**	**1,549.45**	**259.62**

Cash Credit From Axis Bank Ltd is covered by Personal Guarantee and Commercial Property of 1Point1 Solutions situated at Unit no. 501, 5th floor, Naman Centre Plot No C 31 , Block No-G BKC Bandra East Mumbai 400051.

Terms of Secured Loan

(i) Kotak Bank – ₹ 22 lakhs loan sanctioned in Nov-21 for 5 years at 7.82% interest, with 7 of 60 instalments pending.

(ii) Saraswat Bank – ₹ 150 lakhs loan sanctioned in Jun-23 for 5 years at 8.30% interest, with 26 of 60 instalments pending.

(iii) Union Bank – ₹ 125 lakhs loan sanctioned in Aug-25 for 5 years at 8.10% interest, with 53 of 60 instalments pending.

Cash Credit & Bank Guarantee from Axis Bank Ltd is secured by the following :

Primary Security : Hypothecation of Debtors less Creditors.

Secondary Collateral :

(I Commercial Property of 1Point1 Solutions situated at Unit no. 501, 5th floor, Naman Centre Plot No C 31 , Block No-G BKC Bandra East Mumbai 400051.

(ii) Personal Guarantee - Mr. Akshay Chhabra, Chairman and Managing Director

Cash credit is repayable on demand and carries applicable interest 12M MCLR+0.25%(Presently 9%P.a)

The loan classified under “Loan from Others” represents a loan that is repayable on demand and carries an interest rate of 9.5% per annum.

Note 13 : OTHER FINANCIAL LIABILITIES

Particulars	As at 31.03.2026	As at 31.03.2025	As at 31.03.2026	As at 31.03.2025
	Non Current		Current	
Security Deposit(Liability)	1.00	54.26	-	-
For Investment	1,489.27	1,366.30	-	-
Creditors for Expenses	-	-	1,564.36	95.20
Employees Payable	-	-	-	939.84
Advance Received From Customers		0.11	-	-
Total	**1,490.27**	**1,420.67**	**1,564.36**	**1,035.04**

Note 14 : PROVISIONS

Particulars	As at 31.03.2026	As at 31.03.2025	As at 31.03.2026	As at 31.03.2025
	Non Current		Current	
Provisions - Others				
Gratuity	202.13	123.08	131.05	90.16
Total	**202.13**	**123.08**	**131.05**	**90.16**

Note 15 : OTHER NON CURRENT LIABILITIES

Particulars	As at 31.03.2026	As at 31.03.2025
Deferred Security Deposit Liability	10.37	155.64
Total	**10.37**	**155.64**

Note 16 : TRADE PAYABLES

Particulars	As at 31.03.2026	As at 31.03.2025
Total outstanding dues of micro enterprises and small enterprises	40.02	146.47
Total outstanding dues of creditors other than micro enterprises and small enterprises	431.79	248.86
Total	**471.81**	**395.33**

a) the principal amount remaining unpaid to any supplier at the end of each accounting year;	40.02	146.47
b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-
c) the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-
d) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-
The above Disclosure in respect of amount payable to such Enterprise as at 31st March,2026, has been made in the Financial statement based on information received and available with the Company. Further in view of the management the impact of Interest, if any , that may be payable in accordance with the provision of Act is not expected to be material. The Company has not received any claim for Interest from any MSME Supplier registered under the said MSME Act.	-	-

As at 31st March, 2026

Particulars	Outstanding for following periods from due date of payments				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	40.02	-	-	-	40.02
Total outstanding dues of creditors other than micro enterprises and small enterprises	415.37	12.40	4.02	-	431.79

As at 31st March, 2025

Particulars	Outstanding for following periods from due date of payments				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	146.47	-	-	-	146.47
Total outstanding dues of creditors other than micro enterprises and small enterprises	248.86	-	-	-	248.86

Note 17: OTHER CURRENT LIABILITIES

Particulars	As at 31-03-2026	As at 31-03-2025
Statutory Dues	170.71	266.69
Employee Related Liabilities	118.11	-
Dividend Payable	0.10	0.10
Total	**288.92**	**266.79**

Note 18 : REVENUE FROM OPERATIONS

Particulars	For the Year 31-03-2026	For the Year 31-03-2025
Sale of Services	22,794.91	20,143.99
Total	**22,794.91**	**20,143.99**

Note 19 : OTHER INCOME

Particulars	For the Year 31-03-2026	For the Year 31-03-2025
Other Non-operating income		
Loan Liability written Back	-	200.00
Dividend Income	0.04	0.04
Interest (Net)	519.92	-
Interest on Income tax	4.72	-
Discount received	0.10	0.44
Gain on Scrap sale	-	11.64
Credit Granting service Income	60.25	-
Guarantee Commission Income	11.63	-
Net Foreign Exchange Gain		
- Realised	138.82	10.36
- Unrealised	42.66	25.27
Net Gain of investments carried at fair value through profit or loss		
- On Disposal	1,292.80	177.00
- On fair valuation	(524.39)	524.39
Interest Income		
- On financial assets	171.32	179.06
Total	**1,717.87**	**1,128.22**

Note 20 : EMPLOYEES COSTS/BENEFITS EXPENSE

Particulars	For the Year 31-03-2026	For the Year 31-03-2025
Salaries and Wages	12,519.14	10,341.15
Contribution to Provident and other funds	685.15	678.84
Gratuity	39.54	30.56
Staff Welfare Expenses	50.84	52.29
Directors' Remuneration	243.40	200.00
Total	**13,538.07**	**11,302.84**

Note 21 : FINANCE COST

Particulars	For the Year 31-03-2026	For the Year 31-03-2025
Bank Charges	63.31	22.48
Interest Expenses (Net)	138.03	137.92
Lease Rent Interest Expense	324.51	325.86
Interest Expense on Deposit (Liability)	119.63	118.69
Total	**645.48**	**604.95**

Note 22 : OTHER EXPENSES

Particulars	For the Year 31-03-2026	For the Year 31-03-2025
Communication Expenses	470.65	415.65
Travelling & Conveyance	235.57	159.55
Transportation Cost	71.65	53.24
Repairs & Maintenance	233.39	209.86
Office Upkeep & Maintenance Expenses	352.73	288.63
Service Charges	58.61	40.29
Rent	383.60	252.88
Electricity & Water Expenses	569.70	544.54
Printing & Stationery	20.91	22.38
Postage & Courier	5.41	5.32
Business Development Expenses	32.67	32.75
Legal & Professional Charges	766.69	663.80
Auditors' Remuneration (Refer Note 23)	15.00	15.95
loss of Sale of Fixed Asset	21.19	0.00
Recruitment & Training Cost	229.82	191.52
Directors' Sitting Fees	5.40	5.40
Indirect Taxes Paid Under Demand	-	346.28
Expected Credit Loss Provision	34.01	8.09
CSR Expenses	51.70	33.01
Share Issue Expenses	2.30	-
Fees Rate and Taxes	8.60	-
Interest Paid on Statutory Dues	14.53	-
Penalty Paid on Statutory Dues	8.98	-
Insurance Charges	24.93	
Written Off Gst Under Protest	19.56	
Membership & Subscription	0.47	
Profession Tax Paid (Employer)	0.13	
Stamping And Registration Charges	7.88	
Miscellaneous Expenses	34.04	21.46
Total	**3,680.12**	**3,310.58**

Note 23: AUDITORS REMUNERATION

Particulars	For the Year 31-03-2026	For the Year 31-03-2025
(i) Payments to the auditors comprises of:		
As auditors : For Statutory Audit	13.00	10.00
For Tax Audit	0.00	3.00
For Other Services	4.60	2.95
Total	**17.60**	**15.95**

Note 24 : CONTINGENT LIABILITIES AND COMMITMENTS

Name of Statue	For the year 31-03-2026	For the year 31-03-2025
Corporate Guarantee Provided on Behalf of Subsidiary to Axis Bank	14,661.95	-
Total	**14,661.95**	**-**

Note 25 : EARNINGS PER SHARE

Particulars	For the year 31-03-2026	For the year 31-03-2025
Numerator:		
Profit after tax attributable to equity shareholders	3,018.87	2,760.92
Denominator:		
Basic weighted average number of shares outstanding	26,28,73,263	23,93,49,933
Diluted weighted average number of shares outstanding	26,39,12,765	24,54,66,359
Earnings per share		
Basic	**1.15**	**1.15**
Diluted	**1.14**	**1.12**

Note 26: DISCLOSURE IN PURSUANT TO IND AS 19 DEFINED BENEFIT EMPLOYEE

Assets and Liability (Balance Sheet Position)

Particulars	For the Year 31-03-2026	For the Year 31-03-2025
Present Value of Benefit Obligation at the end of the period	333.18	213.23
Fair Value of Plan Assets at the end of the Period		
Surplus /(Deficit)	(333.18)	(213.23)
Effects of Asset Ceiling, if any	-	-
Net (Asset)/ Liability Recognised in the Balance Sheet	**333.18**	**213.23**

Particulars	For the period 31-03-2026	For the period 31-03-2025
In Income Statement	39.54	30.56
In Other Comprehensive Income	69.23	38.41
Total Expenses Recognized during the period	**108.78**	**68.96**

Graphical Representation of Liability and Expenses

Particulars	For the period ending 31-03-2026	For the period ending 31-03-2025
Present Value of Obligation as at the beginning	213.23	157.70
Current Service Cost	24.71	19.34
Interest Expense or Cost	14.83	11.21
Past Service Cost	37.67	-
Re-measurement (or Actuarial) (gain) / loss arising from:		
- change in demographic assumptions		
- change in financial assumptions	2.80	1.64
- experience variance (i.e. Actual experience vs. assumptions)	66.43	36.77
- others		
Past Service Cost		
Effect of change in foreign exchange rates		
Benefits Paid	(26.50)	(13.43)
Acquisition Adjustment		
Effect of business combinations or disposals		
Present Value of Obligation as at the end	**333.18**	**213.23**

Expenses Recognised in the Income Statement

Particulars	For the period ending 31-03-2026	For the period ending 31-03-2025
Current Service Cost	24.71	19.34
Interest Expense or Cost	14.83	11.21
Loss / (Gain) on settlement	-	-
Net Interest Cost / (Income) on the Net Defined Benefit Liability / (Asset)		-
Expenses Recognised in the Income Statement	**39.53**	**30.56**

Particulars	For the period ending 31-03-2026	For the period ending 31-03-2025
Actuarial (gains) / losses		
- change in demographic assumptions	-	-
- change in financial assumptions	2.80	1.64
- experience variance (i.e. Actual experience vs. assumptions)	66.43	36.77
- others		
Return on plan assets, excluding amount recognised in net interest expense		
Re-measurement (or Actuarial) (gain)/loss arising because of change in effect of asset ceiling		
Components of defined benefit costs recognised in other comprehensive income	**69.23**	**38.41**

Actuarial Assumptions

We have used actuarial assumptions selected by the Company. The Company has been advised that the assumptions selected should be unbiased and mutually compatible and should reflect the Company's best estimate of the variables of the future. The Company has also been advised to consider the requirement of Para 44 of IndAS 19 in this regard.

(i) Financial Assumptions

The principal financial assumptions used in the valuation are shown in the table below:

Particulars	For the year ended March 31,2026	For the year ended March 31,2025
Discount rate (per annum)	6.54%	7.11%
Salary growth rate (per annum)	2%	2%

The discount rate indicated above reflects the estimated timing and currency of benefit payments. It is based on the yields/ rebates available on applicable bonds as on the current valuation date.

The salary growth rate indicated above is the Company's best estimate of an increase in salary of the employees in future years, determined considering the general trend in inflation, seniority, promotions, past experience and other relevant factors such as demand and supply in employment market, etc.

(ii) Demographic Assumptions

The principal demographic assumptions used in the valuation are shown in the table below:

Particulars	For the year ended March 31,2026	For the year ended March 31,2025
Mortality rate (% of IALM 2012-14 (Urban)	100%	100%
Normal retirement age	60 years	60 years
Attrition / Withdrawal rates, based on age: (per annum)		
For Service 1 years and below	80%	80%
For Service 2 years to 3 years	60%	60%
For Service 3 years to 4 years	50%	50%
For Service 5 years and above	40%	40%

(iii) Sensitivity Analysis

Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analysis below have been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period, while holding all other assumptions constant. The results of sensitivity analysis is given below:

Particulars	As at 31-03-2026	As at 31-03-2025
Defined Benefit Obligation on Current Assumptions	**333.18**	**213.23**
Delta Effect of +1% Change in Rate of Discounting	(4.64)	(2.85)
Delta Effect of -1% Change in Rate of Discounting	4.86	2.98
Delta Effect of +1% Change in Rate of Salary Increase	4.51	3.09
Delta Effect of -1% Change in Rate of Salary Increase	(4.38)	(3.00)
Delta Effect of +1% Change in Rate of Employee Turnover	(1.01)	(0.76)
Delta Effect of -1% Change in Rate of Employee Turnover	1.02	0.77

Note 27: INCOME TAX RECONCILIATION

(a) Tax Expense recognised in Statement of profit and Loss comprises

Particulars	March 31, 2026	March 31, 2025
Current income tax:		
Current income tax charge	1,046.34	578.31
Change/ Credit in respect of earlier years	83.31	
Deferred tax:		
Relating to origination and reversal of temporary differences	(163.94)	195.61
Income tax expense reported in the statement of profit or loss	**965.71**	**773.91**

(b) Deferred tax related to items recognised in OCI during in the year

Particulars	March 31, 2026	March 31, 2025
Net loss/(gain) on remeasurements of defined benefit plans	17.42	9.67
Income tax charged to OCI	**17.42**	**9.67**

(c) Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for March 31, 2023 and March 31, 2025:

Particulars	March 31, 2026	March 31, 2025
Accounting profit before income tax	3,984.58	3,534.83
Tax on accounting profit at statutory income tax rate 25.168% (March 31, 2025: 25.168%)	1,002.84	889.65
Tax on Expenses that are not deductible in determining taxable profit	406.69	381.00
Taxes on unabsorbed business loss	-	-
Change/ Credit in respect of earlier years	-	-
Others	(363.19)	(692.33)
Tax expense reported in the statement of profit or loss	1,046.34	578.31
Effective Tax Rate	26.26%	16.36%

(d) Components of Deferred tax assets/ (Liabilities) recognised in Balance sheet and Statement of profit and loss

Particulars	Balance Sheet		Statement of Profit & Loss		Statement of OCI		Share Premium	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Difference between Book depreciation and tax depreciation	(264.79)	(257.60)	7.19	106.08	-	-	-	-
Difference between Cost and Fair Value of Mutual Fund	-	(131.99)	(131.99)	131.99	-	-	-	-
Deferred Tax routed through equity on Share issue Expenses	332.29	445.26	-	-	-	-	112.97	445.26
Deferred Tax Liability on ROU IndAS 116	(571.97)	(892.44)	(320.46)	276.01	-	-	-	-
Deferred Tax (SD)	31.09	45.47	14.38	(17.48)	-	-	-	-
Deferred Tax Asset (Lease Liability as per IndAS 116)	657.74	951.29	293.55	(262.76)	-	-	-	-
Deferred tax on Others	122.42	87.97	(34.45)	(54.75)	-	-	-	-
Deferred Tax (SD Liability)	2.61	(6.98)	7.83	16.53	-	-	-	-
Re-measurement gains/ (losses) on defined benefit obligation					(69.23)	(38.41)		
Income tax relating to items that will not be reclassified to profit or loss					17.42	9.70		
Deferred Tax Income / (Expense)	**-**	**-**	**(163.95)**	**195.62**	**(51.81)**	**(28.71)**	**112.97**	**445.26**
Net Deferred Tax Asset / (Liabilities)	**309.38**	**240.98**						

(e) Reconciliation of deferred tax liabilities (net):

Particulars	March 31, 2026	March 31, 2025
Opening balance as at 1st April	**240.99**	**(18.32)**
Tax (Income)/ Expense during the period recognised in		
(i) Statement of Profit and loss in profit and loss	163.94	(195.61)
(ii) Statement of Other Comprehensive Income	17.42	9.67
(ii) Statement of Changes in Equity	(112.97)	445.26
Closing balance as at 31st March	**309.38**	**240.99**

Note 28: RELATED PARTY TRANSACTIONS

(i) Details of Related Party

Particulars	Name of the Party
Subsidiary Companies	Silicon Softech India Ltd. IT Cube Solutions Pvt. Ltd. One Point One Technology Labs Pvt Ltd One Point One USA INC One Point One Singapore PTE Ltd. One Point One Solutions UK Ltd One Point One Solutions MENA Holdings Ltd Netcom Business Contact Center S.A. Panama (step-down subsidiary) Netcom Business Contact Center S.A.S. Costa Rica (step-down subsidiary) Netcom Business Contact Center S.A.S. Colombia (step-down subsidiary) Itnity Pte Ltd (step-down subsidiary) IT Cube Solutions INC,USA (step-down subsidiary)
Key Managerial Personnel	Akshay Chhabra Akashanand Karnik Arjun Bhatia Rushabh Vyas Chandrasehkar Yeramalli Shalini Pritamdasani Sunil Kumar Jha Pritesh Sonawane
Relatives of Key Managerial Personnel	Neyhaa Chhabra
Enterprise over which the key managerial personnel has significant influence	Assurvest Capital Advisor LLP Cap access Advisor (P) Ltd. Tech Worldwide Support (P) Ltd. Gurcharanlal Chhabra Foundation

(ii) Table providing total amount of transactions that have been entered into with related parties

Particulars	Year ended	Transactions during the year											
		Rent Paid	Investme-ent	Remune ration paid	Loan taken	Loan Repaid	Loan Given	Interest Earned	Dividend Receive	Sales	Sitting Fees	Reimbur sement Paid	Balance Outstan ding
Related parties where control exists													
Akshay Chhabra	31.03.2026	14.40	-	131.25	-	-	-	-	-	-	-	-	(9.06)
	31.03.2025	14.40	-	100.00	27.02	27.02	-	-	-	-	-	-	(1.30)
Akashanand Karnik	31.03.2026	-	-	112.15	-	-	27.06	-	-	-	-	-	23.84
	31.03.2025	-	-	100.00	-	-	-	-	-	-	-	-	-
Chandrasehkar Yeramalli	31.03.2026	-		-	-	-	-	-	-	-	2.25	-	-
	31.03.2025	-		-	-	-	-	-	-	-	2.25	-	-
Arjun Bhatia	31.03.2026	-	-	-	-	-	-	-	-	-	1.05	-	-
	31.03.2025	-	-	-	-	-	-	-	-	-	0.90	-	-
Rushabh Vyas	31.03.2026	-	-	-	-	-	-	-	-	-	2.10	-	-
	31.03.2025	-	-	-	-	-	-	-	-	-	2.25	-	-
Silicon Softech India Ltd	31.03.2026	-	-	-	-	-	-	-	-	-	-	5.29	(3.80)
	31.03.2025	-	-	-	-	-	-	-	-	-	-	5.00	(1.52)
One Point One Singapore PTE Ltd.	31.03.2026	-	-	-	-	-	6,407.56	199.09	-	-	-	-	6,639.03
	31.03.2025	-	32.38	-	-	-	-	-	-	-	-	-	32.38
One Point One USA INC.	31.03.2026	-	-							154.64			354.95
	31.03.2025	-	339.65	-	-	-	-	-	-	-	-	-	339.65
One Point One Solutions UK Ltd.	31.03.2026	-	-	-	-	-	-	-	-	-	-	-	5,501.41
	31.03.2025	-	5,501.41	-	-	-	-	-	-	-	-	-	5,501.41
One Point One Technology Labs Private Limited	31.03.2026		60.60		16.92	16.92	100.00	2.18		1,201.97			1,556.85
	31.03.2025	-		-	-	-	-	-	-	-	-	-	-
One Point One Solutions Mena Holdings Ltd	31.03.2026	-	5,021.81	-	-	-	5,204.40	48.76	-			1,339.91	11,551.86
	31.03.2025	-	-	-	-	-	-	-	-	-	-	-	-
IT Cube Solutions Pvt. Ltd.	31.03.2026	-	-	-	-	1,900.00	1,425.00	129.35	-	-	-	-	6,868.40
	31.03.2025	-	-	-	375.00	375.00	1,225.00	20.03	-	-	-	-	1,243.03

NOTE 29: FINANCIAL RISK MANAGEMENT

The Company's activities expose it to a variety of financial risks, including market risk, credit risk and liquidity risk. The Company continues to focus on a system-based approach to business risk management. The Company's financial risk management process seeks to enable the early identification, evaluation and effective management of key risks facing the business. Backed by strong internal control systems, the current Risk Management System rests on policies and procedures issued by appropriate authorities; process of regular reviews / audits to set appropriate risk limits and controls; monitoring of such risks and compliance confirmation for the same.

a) Market risk

The Company's business exposes it to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of adverse weather conditions and lack of future markets. The Company closely monitors the changes in market conditions and select the sales strategies to mitigate its exposure to risk.

i. Foreign currency risk

The Company undertakes transactions denominated in foreign currency which results in exchange rate fluctuations. Such exchange rate risk primarily arises from transactions made in foreign exchange and reinstatement risks arising from recognised assets and liabilities, which are not in the Company's functional currency (Indian Rupees). A significant portion of these transactions are in US Dollar, Euro, etc.

Foreign currency exposure as at 31st March 2026 (Amount in Currency)

Particulars	USD	Euro	Total
Trade receivables	18,76,322.50	-	18,76,322.50
Bank Balances			-
Trade payables	-	4,200.00	4,200.00

Foreign currency exposure as at 31st March 2025 (Amount in Currency)

Particulars	USD	Euro	Total
Trade receivables	19,42,475.00	-	19,42,475.00
Bank Balances	-	-	-
Trade payables	17,099.98	1,056.00	18,155.98

Foreign currency sensitivity

Particulars	2025-26		2024-25	
	1% Increase	1% Decrease	1% Increase	1% Decrease
USD	18,763.23	-18,763.23	19,424.75	-19,424.75
EURO			-	
AED	(42.00)	42.00	181.56	-181.56
Increase \ (Decrease) in profit or loss	18,763.23	(18,763.23)	19,424.75	(19,424.75)

(ii) Equity Price Risk

The company's investment portfolio consists of investments in quoted instruments like mutual funds carried at fair value in the balance sheet.

(iii) Credit risk

Credit risk arises from the possibility that counter party may not be able to settle their obligations as agreed. To manage this, the Company periodically assesses the financial reliability of customers, taking into account the financial condition, current economic trends, and analysis of historical bad debts and ageing of accounts receivable. Individual risk limits are set accordingly.

The average credit period on rendering of services is 45 days. Credit risk arising from trade receivables is managed in accordance with the Company's established policy, procedures and control relating to customer credit risk management.

(iv) Liquidity risk

Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at a reasonable price.

The Company's management is responsible for liquidity, funding as well as settlement management.

In addition, processes and policies related to such risks are overseen by senior management. Management monitors the Company's net liquidity position through rolling forecasts on the basis of expected cash flows.

Maturity profile of financial liabilities

The table below provides details regarding the remaining contractual maturities of significant financial liabilities at the reporting date based on contractual undiscounted payments.

As at 31 March 2026	Less than one year	1 to 5 years	Total
Borrowings	1,549.45	130.88	1,680.33
Trade payables	455.39	16.42	471.81
Other financial liabilities	1,564.36	1,490.27	3,054.63
	3,569.19	**1,637.57**	**5,206.77**

As at 31 March 2025	Less than one year	1 to 5 years	Total
Borrowings	259.62	148.85	408.48
Trade payables	395.33	-	395.33
Other financial liabilities	1,035.04	1,420.67	2,455.71
	1,689.90	**1,569.52**	**3,259.52**

(v) Capital management

For the purposes of the Company's Capital Management, capital includes issued capital and all other equity reserves.

The primary objective of the Company's Capital Management is to maximise shareholder value. The company manages its capital structure and makes adjustments in the light of changes in economic environment and the requirements of the financial covenants. The company does not have gearing as its cash and reserves are substantial to cover up borrowings.

Note 30 : CATEGORY WISE CLASSIFICATION OF FINANCIAL INSTRUMENTS

Particulars	Non - Current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Financial Assets measured at Fair value through Other Comprehensive Income				
Investment in quoted instruments	-	-	-	-
Investment in unquoted instruments	250.00	-		
TOTAL	**-**	**-**	**-**	**-**

Financial Assets measured at Amortized Cost

Particulars	Non - Current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Security Deposits	842.37	794.50	-	-
Inter Corporate Deposits	-	587.19	-	-
Trade Receivables	-	-	7,800.75	6,001.56
Cash and Cash Equivalents	-	-	528.84	161.46
TOTAL	**842.37**	**1,381.69**	**8,329.59**	**6,163.02**

Financial assets measured at fair value through profit and loss

Particulars	Non - Current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Investment in Equity based Mutual Funds	-	-	-	-
Investments in Debt based Mutual Funds	-	-	-	14,748.90
TOTAL	**-**	**-**	**-**	**14,748.90**

Financial Liabilities measured at Amortized Cost

Particulars	Non - Current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Borrowings	130.88	799.53	1,549.45	259.62
Trade payables (including retained creditors)	-	-	471.81	395.33
TOTAL	**130.88**	**799.53**	**2,021.26**	**654.96**

If one or more of the significant inputs is not based on observable market data, the fair value is determined using generally accepted pricing models based on a discounted cash flow analysis, with the most significant inputs being the discount rate that reflects the credit risk of counterparty. This is the case with listed instruments where market is not liquid and for unlisted instruments.

The management consider that the carrying amounts of financial assets (other than those measured at fair values) and liabilities recognised in the financial statements approximate their fair value as on 31st March 2026 and 31st March 2025.

Note 30 (B): FAIR VALUE HIERARCHY

The following table provides the fair value measurement hierarchy of the Company's financial assets and liabilities

As at 31.03.2026	Fair value hierarchy			
Financial Assets / Financial Liabilities	Fair Value as at 31.03.2026	Quoted Prices in active markets (Level 1)	Significant observable Inputs (Level 2)	Significant unobservable Inputs (Level 3)
Financial Assets measured at Fair value through other comprehensive income				
Investments in quoted equity shares	-	-	-	-
Investments in unquoted equity shares	250.00			
Financial Assets measured at Fair value through Profit and Loss				
Investments in Debt based Mutual Funds	-	-	-	-
Investment in equity based Mutual funds	-	-	-	-
Financial Liability measured at Fair value through Profit and Loss				

As at 31.03.2025	Fair value hierarchy			
Financial Assets / Financial Liabilities	Fair Value as at 31.03.2025	Quoted Prices in active markets (Level 1)	Significant observable Inputs (Level 2)	Significant unobservable Inputs (Level 3)
Financial Assets measured at Fair value through other comprehensive income				
Investments in quoted equity shares	-	-	-	-
Investments in unquoted equity shares	-	-	-	-
Financial Assets measured at Fair value through Profit and Loss				
Investments in Debt based Mutual Funds	14,748.90	-	-	-
Investment in equity based Mutual funds	-	-	-	-
Financial Liability measured at Fair value through Profit and Loss				

The fair value of financial asset and liabilities measured at amortised cost approximate there fair values.

NOTE 31: MOVEMENT IN PROVISIONS

The movement in provisions for gratuity classified as follows:

Particulars	As at March 31, 2026	As at March 31, 2025
Present Value of Obligation as at the beginning	213.23	157.70
Current Service Cost	24.71	19.34
Interest Expense or Cost	14.83	11.21
Past Service Cost	37.67	-
Re-measurement of Actuarial (gain)/loss	69.23	38.41
Benefits Paid	(26.50)	(13.43)
Present Value of Obligation as at the end	**333.18**	**213.23**

The increase in the gratuity provision during the year is primarily attributable to:

- Increase in the overall salary cost of the company, which impacts the gratuity obligation,
- Re-measurement of actuarial assumptions
- Provisioning for current service cost and interest cost as per actuarial valuation.
- Reclassification of a portion of the liability from non-current to current based on the expected timing of settlement

The company conducts an independent actuarial valuation annually to assess its gratuity obligations, in accordance with the applicable accounting standards

Expected Credit Losses

During the financial year, the Company has assessed the credit risk associated with its financial assets in accordance with the requirements of the Expected Credit Loss (ECL) model under Ind AS 109.

The provision reflects the Company's estimation of potential credit losses arising from trade receivables considering factors such as historical default rates, and credit risk profiles.

The movement in provisions for Expected Credit Losses classified as follows:

Particulars	As at March 31, 2026	As at March 31, 2025
Provision as at the beginning	132.48	124.39
Provision made during the year	34.01	8.09
Provision as at the end	**166.49**	**132.48**

NOTE 32: CORPORATE SOCIAL RESPONSIBILITY

In accordance with the requirements of Section 135 of the Companies Act, 2013, and the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company has duly constituted a Corporate Social Responsibility Committee and developed a CSR Policy.

For the financial year ended 31st March 2026, the Company was required to spend ₹ 51.70 lakhs, being 2% of the average net profits of the Company made during the three immediately preceding financial years, towards CSR activities.

The Company has fully complied with its CSR obligations for the year by making a contribution of ₹ 51.70 lakhs to Rotary Club of Bombay Midcity Trust, D R V A Charitable Trust & Aarya International School , a registered trust engaged in carrying out various eligible CSR activities as specified in Schedule VII of the Companies Act, 2013.

There are no unspent CSR amounts as at 31st March 2025.

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
CSR expenditure	51.70	33.01
Total	**51.70**	**33.01**

Particulars	Amount Paid	Amount yet to be Paid	Total
i) Construction/Acquisition of any asset	-	-	-
ii) On Purpose Other than (i) above	-	-	-

Amount Spent during the year	Year ended 31 March 2026	Year ended 31 March 2025
i) Amount required to be spent by the company during the year	51.70	33.01
ii) Amount of expenditure incurred	51.70	33.01
iii) Shortfall at the end of the year	-	-
iv) Total of previous years shortfall	-	-
v) Reason for shortfall	Not Applicable	Not Applicable
vi) Nature of CSR activities	Child Development, Educational Initiatives and Healthcare related services	Philantrohic and Healthcare related services
vii) Details of Related Party Transactions	Not Applicable	Not Applicable

NOTE 33: OTHER NOTES & DISCLOSURES

(a) Preferential Issue of Shares & Warrants

During the financial year ended 31st March 2026, an amount of 107.60 lakhs pertaining to the preferential allotment made by the Company in an earlier financial year was converted into equity shares in accordance with the applicable terms of the issue. There was no deviation or variation in the utilisation of funds from the stated objects of the issue.

"The funds raised through the preferential issue are being utilised in line with the objects stated in the offer document and the terms of the issue. The utilisation of funds has been periodically reviewed by the management and reported to the Audit Committee and Board of Directors.

(b) Stock & Debtors Statement

In accordance with the terms and conditions of the working capital facilities sanctioned by the Company's bankers, the Company is required to submit monthly statements of trade receivables (debtors) to the bank as part of its regular reporting obligations.

The Company has duly submitted these monthly debtors statements during the financial year ended 31st March 2026. Upon review, it has been noted that the details of trade receivables furnished to the bank have been consistently in line with the books of accounts maintained by the Company for all months during the year.

There have been no discrepancies or variations between the books of accounts and the information submitted to the bank, thereby ensuring transparency and compliance with the terms of the banking arrangements.

(c) Disclosure regarding loans given pursuant to section 186(4) of the Companies Act, 2013

For the F.Y. ended 31st March 2026

Name of Party	Opening Balance	Loan advanced during the year	Loan advanced received back during the year	Net Interest for the year	Closing Balance	Rate of Interest	Purpose of Loan
Ramkumar Morarkar & Sons Private Limited	487.29		-	48.60	535.89	12%	Excess funds parked for returns
Vincent Commercial Company Limited	99.90		99.90	1.93	1.93	12%	Excess funds parked for returns
C Tex Solutions Pvt Ltd	-	167.50	-	5.66	173.16	12%	Excess funds parked for returns
Bima Pay Technology Pvt Ltd	-	500.00	500.00	52.14	52.14	12%	Excess funds parked for returns
One Point One Singapore PTE. Ltd	-	64.08		1.99	66.07	9.5%	Funds given to Subsidiary for working capital
One Point One Mena Holdings Ltds Dubai	-	5,204.40		48.76	5,253.17	9.5%	Funds given to Subsidiary for working capital
One Point One Technology Labs Private Limited	-	100.00		1.96	101.96	9.5%	Funds given to Subsidiary for working capital
IT Cube Solutions Private Limited	1,243.03	1,425.00	1,900.00	129.35	897.38	9.5%	Funds given to Subsidiary for working capital

For the F.Y. ended 31st March 2025

Name of Party	Opening Balance	Loan advanced during the year	Loan advanced received back during the year	Net Interest for the year	Closing Balance	Rate of Interest	Purpose of Loan
Ramkumar Morarkar & Sons Private Limited	-	450.00	-	37.29	487.29	12%	Excess funds parked for returns
Vincent Commercial Company Limited	21.31	300.00	250.00	28.59	99.90	12%	Excess funds parked for returns
IT Cube Solutions Private Limited	-	1,325.00	100.00	18.03	1,243.03	9.5%	Funds given to Subsidiary for working capital

Note 34: RATIO ANALYSIS

Sr. No.	Particulars	Formula	Current Year	Previous Year	Change	% Change	Explanation
a.	Debt equity Ratio (In Times)	Total borrowings (Long Term Debts) / Total equity (Shareholders Fund)	0.10	0.10	-	0.00	The ratio remained unchanged, stable capital structure. The company continues to maintain a low level of long-term debt relative to shareholders' funds, company has very low dependence on long-term debt.
b.	Debt service coverage ratio (DSCR) (In Times)	Profit before interest tax and exceptional items from continuing operations / Interest expense + Principal repayments made during the period for long term borrowings	2.49	1.26	1.23	97.06	The ratio improved significantly due to higher operating profitability and lower debt repayment obligations. enhanced ability of the Company to meet its interest and principal repayment commitments.
c.	Interest Service Coverage Ratio (ISCR) (In Times)	Profit before interest tax and exceptional items from continuing operations / Interest expense	7.90	7.07	0.84	11.89	The increase improved ability to service interest obligations, driven by higher earnings before interest and tax relative to finance costs. This reflects stronger debt-servicing capacity.
d.	Current Ratio (In Times)	Current assets / Current liabilities	1.84	2.65	(0.81)	30.41	The Current Ratio decreased from 2.65 times to 1.84 times mainly due to an increase in current liabilities and/or reduction in current assets. However, the ratio remains above 1, indicating that the Company continues to maintain adequate short-term liquidity.
e.	Long term debt to working capital ratio (In Times)	Long term borrowings [Including current maturities of long term borrowings] / Current assets (-) Current liabilities [excluding current maturities of long term borrowings]	0.50	0.61	(0.11)	17.34	The ratio declined from 0.61 times to 0.50 times, indicating that long-term debt represents a lower proportion of working capital. This reflects improved working capital position and reduced reliance on long-term borrowings.
f.	Trade Receivables Turnover Ratio (In Times)	Revenue from operations for trailing 12 months / Average gross trade receivables	3.44	3.51	(0.08)	2.19	The Trade Receivables Turnover Ratio marginally decreased from 3.51 times to 3.44 times, indicating a slight increase in the average collection period from customers. The movement is not significant and receivable management remains largely stable.
g.	Trade Payables Turnover Ratio (In Times)	Net Credit purchases / Average trade payable	8.49	9.79	(1.30)	13.31	The ratio decreased from 9.79 times to 8.49 times, indicating a relatively longer credit period availed from suppliers or an increase in average trade payables during the year.
h.	Net profit margin (In Percentage)	Net profit after tax from continuing operations and discontinued operations / Revenue from operations	13.02	13.56	(0.54)	4.01	Net Profit Margin decreased marginally from 13.56% to 13.02%, mainly due to a slight increase in operating costs and expenses relative to revenue growth. Despite the decline, the Company continues to maintain healthy profitability levels.
I	Net Capital Turnover Ratio(In Times)	Revenue from operations / Capital	0.52	0.49	0.03	5.56	The ratio improved from 0.49 times to 0.52 times, reflecting better utilization of capital employed in generating revenue during the current year.
j.	Retrun on Capital Employed (In Percentage)	Profit before Interest and Tax / Capital Employed	9.68	9.07	0.61	6.73	ROCE increased from 9.07% to 9.68%, indicating improved efficiency in generating operating profits from the capital employed in the business.
k.	Return on Equity (In Percentage)	Profit for the Year / Shareholder's Equity	6.88	6.75	0.13	2.00	ROE increased from 6.75% to 6.88%, primarily due to increase in profit attributable to shareholders during the year. This resulted in higher returns generated on shareholders' funds.

Note 35: NOTES ON ACCOUNTS

1 The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami Property.

2 The Company do not have any transactions with companies struck off.

3 The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

4 The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

5 The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

6 The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

7 The Company have no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the IT Act, 1961)

8 The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017

9 Other disclosure requirements as required under Schedule III, as amended are either NIL or Not Applicable.

As per out report of even date attached

For S I G M A C & CO
CHARTERED ACCOUNTANTS
FRN : 116351W

Rahul Sarda
Partner, ICAI M. No.: 135501
Place : Mumbai
Date : 27th May, 2026

For ONE POINT ONE SOLUTIONS LIMITED

Akshay Chhabra
Chairman & Managing Director
DIN: 00958197

Akashanand Karnik
Whole Time Director
DIN: 07060993

Sunil Kumar Jha
Chief Financial Officer

Pritesh Sonawane
Company Secretary

Consolidated Financial Statements

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF ONE POINT ONE SOLUTIONS LIMITED

Report on the audit of the consolidated financial statements

Opinion

We have audited the accompanying consolidated Ind AS financial statements of One Point One Solutions Limited (hereinafter referred to as the "Holding Company") and its Subsidiaries (holding company and its Subsidiaries together referred to as "the group), which comprise the consolidated balance sheet as at March 31, 2026, the consolidated statement of profit and loss (including consolidated statement of other comprehensive income), the consolidated cash flow statement and the consolidated Statement of changes in equity for the year then ended, and notes to the consolidated Ind AS financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "Ind AS consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of the other auditors on separate/consolidated financial statements of such subsidiaries as were audited by the other auditors, the aforesaid consolidated Ind AS financial statements give the information required by the Companies Act, 2013 as amended (''the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the group as at March 31, 2026, and its consolidated profits including consolidated other comprehensive income, its consolidated cash flows and consolidated changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) as 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 Ind AS Financial Statements' section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of reports of the other auditors, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated Ind AS financial statements.

Key Audit Matter

Key audit matter is the matter that, in our professional judgment, is of most significance in our audit of the consolidated Ind AS financial statements for the financial year ended March 31, 2026. This matter is addressed in the context of our audit of the consolidated Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context. We have determined the matter described below to be the key audit matter to be communicated in our audit. We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the consolidated Ind AS financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of the procedure designed to respond to our assessment of the risk of the material misstatement of the consolidated Ind AS financial statements. The results of our audit procedure, including the procedures perform to address below, provide the basis of our audit opinion on the accompanying consolidated Ind AS financial statements.

The Key audit matter	How our audit addressed the key audit matter
Revenue recognition The Group enters into long term and short-term customer contract. Revenue from these contracts is recognized in accordance with the requirements of Ind AS 115, Revenue from Contracts with Customers. Revenue from sale of services for the ended March 31, 2026 amounted to Rs 31,338.08 Lakhs and Unbilled receivables as at March 31, 2026 amounted to Rs. 2,713.62 Lakhs. Considering amount and volume of transactions, there is a risk that unbilled revenue at period end date, did not occur or is not as per terms agreed with customers.	• Our audit procedures included the assessing the Group's revenue recognition accounting policies in accordance with Ind AS 115, Revenue from Contracts with Customers. • We obtained an understanding of management's internal controls over the revenue process and evaluated whether these were designed in line with the Group's accounting policies. We tested relevant internal controls, including IT controls, over revenue process. • We tested samples of new revenue contracts entered by the Group, to assess whether revenue has been recognised as per contractual terms and as per Group's accounting policies. • We selected samples of revenues transactions with unbilled revenue at the year-end and traced these to underlying terms agreed with customers, proof of services delivery and internal controls approvals. Also, we checked ageing of unbilled receivables and tested, on a sample basis, invoices raised subsequent to year end.
Capital Work-in-Progress – AI-related Software Development at subsidiary, One Point One Technology Labs Private Limited As disclosed in the consolidated financial statements, the Group's Capital Work-in-Progress includes Rs. 1,403.19 lakhs as at 31 March 2026, representing costs incurred by the Company's subsidiary, One Point One Technology Labs Private Limited, towards development of AI-related software. This amount is significant to the consolidated financial statements, we have therefore determined this to be a Key Audit Matter for the audit of the consolidated financial statements.	• Our audit procedures, performed with reference to the work of the component auditor of OPO Tech Labs Private Limited (who identified and reported this as a Key Audit Matter in their audit report on the standalone financial statements of that component), included, among others: • Obtaining and reviewing the component auditor's report, communication and relevant audit documentation on this matter in accordance with SA 600, "Using the Work of Another Auditor". • Evaluating the component auditor's procedures for reviewing expenses incurred. • Assessing whether the capitalization criteria applied by the component were appropriate and consistently applied. • Verifying that the amount and classification of Capital Work-in-Progress recognized in the consolidated financial statements agrees with the audited financial information of the component. • Evaluating the adequacy of related disclosures in the consolidated financial statements.

We have determined that there is no other key audit matter to communicate in our report.

Emphasis of Matter

We draw attention to the fact that Netcom Business Contact Center S.A. (Costa Rica), a step-down subsidiary of the Company held through One Point One Solutions Mena Holdings Ltd, changed its financial reporting framework during the year from the IFRS for Small and Medium-sized Entities (IFRS for SMEs) to full International Financial Reporting Standards (IFRS). As at the date of this report, management has not yet completed a formal documented assessment of the adoption and convergence process. Management considers, however, that the adoption of full IFRS and the resulting convergence to Ind AS did not result in any significant impact requiring adjustments or additional disclosures in the consolidated financial statements. This matter was similarly reported as an Emphasis of Matter by the component auditor, Yogesh Kothari & Co., Chartered Accountants, in their audit report dated 26 May 2026 on the consolidated financial statements of One Point One Solutions Mena Holdings Ltd.

Our opinion is not modified in respect of this matter.

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Holding Company's Management and Board of Directors is responsible for the other information. The other information comprises the information included in the Company's Annual report, but does not include the consolidated Ind AS financial statements and our auditor's report thereon. The Company's Annual report is expected to be made available after the date of this auditor's report.

Our opinion on the consolidated Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated Ind AS financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether such other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the company's annual report, if we conclude that there is a material misstatement therein; we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the relevant laws and regulations.

Responsibilities of Management and those charged with the governance for the Ind AS consolidated financial statements

The Holding Company's Management and Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated Ind AS financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, cash flows and changes in equity of the Group including its Subsidiaries in accordance with the accounting principles generally accepted in India, including the Indian accounting Standards (Ind AS) specified under section 133 of the Act, read with the Companies (Indian Accounting standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and 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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated Ind AS financial statements, the respective board of directors of the companies included in the group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective board of directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.

Auditor's Responsibility for the Audit of the Consolidated Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated Ind AS financial statements 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 Ind AS financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated Ind AS financial statements, 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 control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(If the Companies Act, 2013. We are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.
- Conclude on the appropriateness of 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 Group'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 financial statements 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 Group to cease to continue as a going concern.
- `Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. 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 consolidated financial statements 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated Ind AS financial statements, including the disclosures, and whether the consolidated Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 control 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Ind AS financial statements for the financial year ended March 31, 2026 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

i. The Ind AS Consolidated Financial Statements include the audited consolidated financial statements of one subsidiary whose consolidated financial statements (before consolidation) include total assets of Rs. 7,849.73 Lakhs as at 31st March, 2026, total income of Rs. 5,128.03 Lakhs, net profit after tax of Rs. 281.45 Lakhs, and total comprehensive income of Rs. 317.39 Lakhs, for the year ended 31st March, 2026, and net cash flow of Rs. 104.69 Lakhs for the year ended as on that date, as considered in the Ind AS Consolidated Financial Statements, which have been audited by the other auditors whose reports have been furnished to us by the management. Our opinion on the Ind AS consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, is based solely on the reports of such other auditors.

ii. The Ind AS Consolidated Financial Statements include the audited consolidated financial statements of one subsidiary whose financial statements (before consolidation) include total assets of Rs. 1,668.42 Lakhs as at 31st March, 2026, total income of Rs. Nil, net loss after tax of Rs. 11.12 Lakhs, and total comprehensive income of Rs. (11.12) Lakhs, for the year ended 31st March, 2026, and net cash flow of Rs. 6.21 Lakhs for the year ended as on that date, as considered in the Ind AS Consolidated Financial Statements, which have been audited by the other auditors whose reports have been furnished to us by the management. Our opinion on the Ind AS consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, is based solely on the reports of such other auditors.

iii. The Ind AS Consolidated Financial Statements also include the audited consolidated financial statements of one subsidiary located outside India, whose consolidated financial statements (before consolidation) include total assets of Rs. 36,859.48 Lakhs as at 31st March, 2026, total income of Rs. 2,080.31 Lakhs, net profit after tax of Rs. 38.37 Lakhs, and total comprehensive income of Rs. 124.38 Lakhs, for the year ended 31st March, 2026, and net cash flow of Rs. 23.86 Lakhs for the year ended as on that date, as considered in the Ind AS Consolidated Financial Statements, which have been audited by the other auditors whose reports have been furnished to us by the management. Our opinion on the Ind AS consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, is based solely on the reports of such other auditors.

iv. The Ind AS Consolidated Financial Statements also include the audited financial statement of one subsidiary located outside India, whose financial statements (before consolidation) include total assets of Rs. 2,060.36 Lakhs as at 31st March, 2026, total income of Rs. 6,155.27 Lakhs, net profit after tax of Rs. 770.09 Lakhs, and total comprehensive income of Rs. 870.50 Lakhs, for the year ended 31st March, 2026, and net cash flow of Rs. 350.79 Lakhs for the year ended as on that date, as considered in the Ind AS Consolidated Financial Statements, which have been audited by the other auditors whose reports have been furnished to us by the management. Our opinion on the Ind AS consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, is based solely on the reports of such other auditors.

v. The Ind AS Consolidated Financial Statements also includes unaudited consolidated financial statements of one subsidiary located outside India, whose unaudited consolidated financial statements (before consolidation) reflect total assets of Rs. 8,145.91 Lakhs, as at 31st March, 2026, total income of Rs. 307.30 Lakhs, total net loss after tax of Rs. 207.78 Lakhs, and total comprehensive income of Rs. (208.38 Lakhs), for the year ended 31st March, 2026, and net cash flow of Rs. 8.85 Lakhs for the year ended as on that date respectively, as considered in the Ind AS Consolidated Financial Statements. These unaudited financial results are prepared and certified by the management of the Holding company in accordance with the Ind AS and accounting principles generally accepted in India. Our opinion, in so far as it relates amounts and disclosures included in respect of this subsidiary, and our report in terms of sub-sections (3) of Section 143 of the Act in so far as it relates to the aforesaid subsidiary, is based solely on such unaudited financial statements.

vi. The Ind AS Consolidated Financial Statements also includes unaudited financial statements of one subsidiary located outside India, whose unaudited financial statements (before consolidation) reflect total assets of Rs. 5,902.41 Lakhs, as at 31st March, 2026, total income of Rs. 1.82 Lakhs, total net loss after tax of Rs. 3.69 Lakhs, and total comprehensive income of Rs. 561.52, for the year ended 31st March, 2026, and net cash flow of Rs. 76.53 Lakhs (cash used) for the year ended as on that date respectively, as considered in the Ind AS Consolidated Financial Statements. These unaudited financial results are prepared and certified by the management of the Holding company in accordance with the Ind AS and accounting principles generally accepted in India. Our opinion, in so far as it relates amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-sections (3) of

Section 143 of the Act in so far as it relates to the aforesaid subsidiary, is based solely on such unaudited financial statements.

Our opinion above on the Ind AS Consolidated Financial Statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements and other financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of section 143(11) of the Act, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of the subsidiaries, joint ventures and associates, incorporated in India, as noted in the 'Other Matter' paragraph we give in the "Annexure A" a statement on the matters specified in paragraph 3(xxi) of the Order

2. As required by Section 143(3) of the Act, we report that:

   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept by the Group in so far as it appears from our examination of those books.

   c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including the consolidated statement of Other Comprehensive Income, the consolidated cash flow statement and Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated financial statements.

   d. In our opinion, the aforesaid consolidated Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015 as amended.

   e. On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2026 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its Subsidiaries, none of the directors of the group companies is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

   f. With respect to the adequacy of the Internal Financial Control with reference to these consolidated Financial Statements of the Group and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operative effectiveness of the Group's internal financial control over financial reporting.

   g. With respect to the other matters to be included in Auditors report in accordance with the requirement of section 197 (16) of the Act as amended in our opinion and to the best of our information and according to explanation given to us the remuneration paid by the company to its directors of the company during the year is in accordance with the provisions of section 197 of Act.

   h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate/consolidated financial statements of the subsidiaries:

      i. The consolidated financial statements disclose the impact of pending litigations as at 31 March 2026 on the consolidated financial position of the Group. Refer Note 23 to the Ind AS consolidated financial statements.

      ii. The Group does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There has been no occasion in case of Holding Company and its Subsidiaries incorporated in India, during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.

iv. (a) The respective management of the Holding Company and the reports of the statutory auditors of its subsidiaries incorporated in India has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts to the consolidated Ind AS financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management of the Holding Company and its subsidiaries incorporated in India has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts of the consolidated Ind AS Financial statements, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

(v) The Holding Company and Subsidiaries has neither declared nor paid any dividend during the year.

(vi) Based on our examination, which included test checks, and that performed by the respective auditors of the subsidiaries incorporated in India, whose financial statements has been audited under the Act, the Holding Company and 2 subsidiaries have used accounting software systems for maintaining its books of accounts for the financial year ended March 31, 2026 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, 1 subsidiary has not used an accounting system which has a feature of recording audit trail (edit log).

Further, for the periods where audit trail (edit log) facility was enabled and operated, we did not come across any instance of audit trail feature being tampered with.

Additionally, except where audit trail (edit log) facility was not enabled, the audit trail has been preserved by the Group as per the statutory requirements for record retention.

For S I G M A C & CO
Chartered Accountants
(Firm Reg No 116351W)

Rahul Sarda
Partner
ICAI M No: 135501
Place: Mumbai
Date: 27th May, 2026
UDIN: 26135501MYJSWU3633

Annexure "A" of Auditors Report

Referred to in paragraph 1 under the heading "Report on other legal and regulatory requirements" of our Independent Auditor's report of even date, to the members of One Point One Solutions Limited ("the Holding Company") on the Ind AS Consolidated Financial Statements for the year ended March 31, 2026..

(xxi) In our opinion and according to the information and explanations given to us, following companies incorporated in India and included in the consolidated financial statements, have unfavourable remarks, qualification or adverse remarks given by the respective auditors in their reports under the Companies (Auditor's Report) Order, 2020 (CARO):

Sr. No.	Name of Entity	CIN	Holding Company/ Subsidiary Company	Clause number of CARO report which is unfavourable or qualified or adverse
1	Silicon Softech India Limited	U72900MH1997PLC110156	Subsidiary Company	Clause 3(vii)
2	ITCube Solutions Private Limited	U72200PN2003PTC018713	Subsidiary Company	Clause 3(vii)

For S I G M A C & CO
Chartered Accountants
(Firm Reg No 116351W)

Rahul Sarda
Partner
ICAI M No: 135501
Place: Mumbai
Date: 27th May 2026

ANNEXURE "B"

TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE CONSOLIDATED FINANCIAL STATEMENTS OF ONE POINT ONE SOLUTIONS LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

In conjunction with our audit of the Consolidated Financial Statements of One Point One Solutions Limited as of and for the year ended March 31, 2026, we have audited the internal financial controls over financial reporting of One Point One Solutions Limited (hereinafter referred to as the "Holding Company"), and such companies incorporated in India under the Act which are its subsidiaries, as of that date and in accordance with the Guidance Note on Audit Internal Control over Financial Reporting and standard of auditing prescribed under section 143(10) of the Companies Act 2013, to the extent applicable.

In our opinion, to the best of our information and according to the explanation given to us the Holding Company and its subsidiaries, which are companies incorporated in India, have maintained in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026, based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Management's Responsibility for Internal Financial Controls

The respective Board of directors of the Holding Company and its Subsidiaries, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Holding Company and its Subsidiaries company which is companies incorporated in India, internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedure selected depends on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Holding Company and its Subsidiaries internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purpose in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the consolidated financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to an error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Others Matters

Our aforesaid report under Section 143(3)(If the Act on the adequacy and operating effectiveness of the internal financial controls with reference to financial statements insofar as it relates to 2 subsidiary company, which are incorporated in India, is based on the corresponding reports of the respective auditors of such companies incorporated in India.

Our opinion is not modified in respect of this matter.

For S I G M A C & CO
Chartered Accountants
(Firm Reg No 116351W)

Rahul Sarda
Partner
ICAI M No: 135501
Place: Mumbai
Date: 27th May 2026

Consolidated Balance Sheet as at March 31, 2026

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

Particulars	Notes	March 31,2026	March 31,2025
ASSETS			
Non-Current Assets			
(i) Property, Plant And Equipment	1	5,259.56	3,741.27
(ii) Right To Use	3	5,502.65	3,768.31
(iii) Goodwill on Consolidation		31,596.24	3,524.40
(iv) Intangible Assets	2	2,350.27	3,212.64
(v) Capital Work In Progress	2B	7,292.68	-
(vi) Financial Assets			
- Investments	4	5,929.77	19,884.28
- Other Financial Assets	5	1,059.43	1,421.11
(vii) Other Non-Current Assets	9	-	-
(viii) Deferred Tax Assets	6	237.41	309.56
Current Assets			
(i) Inventories		-	-
(ii) Financial Assets			
- Trade Receivables	7	9,728.50	7,376.69
- Cash And Cash Equivalents	8	5,501.44	910.89
- Bank Balances Other Than Above	8	594.26	439.03
- Other Financial Assets	5	4,633.50	165.14
- Loans	10	487.29	-
(iii) Other Current Assets	9	3,508.53	5,332.10
TOTAL ASSETS		**83,681.51**	**50,085.43**
EQUITY AND LIABILITIES			
EQUITY			
(i) Equity Share Capital	11	5,258.74	5,249.94
(ii) Other Equity	11	39,401.60	35,247.92
(iii) Non-Controlling Interest		1,581.24	-
LIABILITIES			
Non-Current Liabilities			
(i) Financial Liabilities			
- Borrowings	12	14,122.94	148.85
- Lease Liability		3,812.82	2,787.29
- Other Financial Liabilities	13	8,611.51	1,765.67
(ii) Provisions	14	555.61	321.62
(iii) Other Non-Current Liabilities	15	1,082.16	155.64
Current Liabilities			
(i) Financial Liabilities			
- Borrowings	12	1,849.64	559.65
- Lease Liability		2,245.03	1,243.09
- Trade Payables	16		
(A) Total Outstanding Dues Of Micro Enterprises And Small Enterprises		124.57	212.61
(B) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises		828.51	249.40
- Other Current Financial Liabilities	13	1,824.95	1,035.04
(ii) Other Current Liabilities	17	2,034.63	823.61
(iii) Provisions	14	347.52	285.09
TOTAL EQUITY AND LIABILITIES		**83,681.51**	**50,085.43**

The accompanying notes are an integral part of the Consoliated Ind AS financial statements.
As per our report of even date

For S I G M A C & CO
CHARTERED ACCOUNTANTS
FRN : 116351W

Rahul Sarda
Partner, ICAI M. No.: 135501
Place : Mumbai
Date : 27th May, 2026

For ONE POINT ONE SOLUTIONS LIMITED

Akshay Chhabra
Chairman & Managing Director
DIN: 00958197

Akashanand Karnik
Whole Time Director
DIN: 07060993

Sunil Kumar Jha
Chief Financial Officer

Pritesh Sonawane
Company Secretary

Consolidated Statement of Profit and Loss for the year ended March 31, 2026

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

Particulars	Note No	31st March, 2026	31st March, 2025
Income			
Revenue from operations	18	31,338.08	25,635.66
Other income	19	1,765.12	1,381.23
Total Income		**33,103.19**	**27,016.89**
Expenses			
Employee benefits expense	20	19,109.89	14,929.71
Finance costs	21	837.45	669.77
Depreciation and amortization & impairment expense	1,2 & 3	2,860.89	2,637.93
Other expenses	22	4,958.56	4,512.04
Total Expenses		**27,766.79**	**22,749.46**
Earnings before Exceptional items & Tax		**5,336.41**	**4,267.43**
Exceptional Items		**147.06**	**-**
Profit before tax		**5,189.34**	**4,267.43**
Tax expense			
Current tax		1,504.50	741.78
Deferred tax		(219.88)	185.43
Tax for earlier years		84.19	24.55
Total tax expense		**1,368.80**	**951.76**
Profit for the year		**3,820.54**	**3,315.67**
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		(81.55)	(42.29)
(ii) Income tax relating to above		20.53	10.64
(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		793.04	57.50
(ii) Income tax relating to above		(199.59)	(14.47)
Other comprehensive income ('OCI')		**532.42**	**11.38**
Total comprehensive income for the year (comprising profit and OCI for the year)		**4,352.96**	**3,327.05**
Net Profit attributable to :			
Owners		3,825.19	3,315.67
Non-Controlling Interests		(4.65)	-
		3,820.54	3,315.67
Other comprehensive income attributeable to :			
Owners		532.42	11.38
Non-Controlling Interests		-	-
		532.42	**11.38**
Earnings per equity share			
Basic (`)		1.46	1.39
Diluted (`)		1.45	1.35

The accompanying notes are an integral part of the Consoliated Ind AS financial statements.
As per our report of even date

For S I G M A C & CO
CHARTERED ACCOUNTANTS
FRN : 116351W

Rahul Sarda
Partner, ICAI M. No.: 135501
Place : Mumbai
Date : 27th May, 2026

For ONE POINT ONE SOLUTIONS LIMITED

Akshay Chhabra
Chairman & Managing Director
DIN: 00958197

Akashanand Karnik
Whole Time Director
DIN: 07060993

Sunil Kumar Jha
Chief Financial Officer

Pritesh Sonawane
Company Secretary

Consolidated Cash Flow Statement for the year ended 31st March, 2026

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

Particulars	31st March, 2026		31st March, 2025	
A. Cash flow from operating activities				
Net Profit before tax		5,189.34		4,267.43
Adjustments for:				
Depreciation	2,860.89		2,637.93	
Loss (Profit) on sale of Investments	(742.72)		(704.31)	
Interest Expenses(Net of Income)	(322.40)		9.10	
Foreign Currency Translation Reserve	790.47		(95.82)	
Dividend Income	(0.04)		(0.04)	
Employee benefit expenses	216.88		13.86	
Foreign Exchange Gain	(187.29)		(25.27)	
Expected Credit Loss	34.01		8.09	
		2,649.80		1,843.53
Operating profit / (loss) before working capital changes		**7,839.15**		**6,110.96**
Changes in working capital:				
Adjustments for Decrease / (increase) in operating assets:				
Trade Receivable	(183.50)		(441.06)	
Other Current & Non Current Financial Assets	255.45		(112.03)	
Other Current Assets	2,352.22		(1,271.86)	
Adjustments for increase / (decrease) in operating liabilities:				
Trade Payables	(4,463.19)		59.70	
Other Current & Non Current Financial Liabilities	7,148.47		134.44	
Provision Others	(2.01)		154.49	
Other Current & Non Current Liabilities	789.38	5,896.81	(1,084.20)	(2,560.52)
		13,735.96		**3,550.45**
Cash flow from extraordinary items				
Cash generated from operations		13,735.96		3,550.45
Net income tax (paid) / refunds		(1,642.38)		(766.33)
Net cash flow from / (used in) operating activities (A)		**12,093.58**		**2,784.12**
B. Cash flow from investing activities				
Purchase of Property, Plants & Equipments & Other Intangible Assets	(3,250.08)		(2,438.46)	
Sale of Property, Plants & Equipments & Other Intangible Assets	75.63		491.92	
Purchase of Investments	(794.38)		(29,931.27)	
Sale of Investment	15,517.31		8,975.49	
Advances Given	(4,371.14)		-	
Goodwill on Acquisition of Subsidiaries	(27,619.33)		-	
Dividend Income	0.04		0.04	
Interest received	798.06	(19,643.89)	463.45	(22,438.82)
Net cash flow from / (used in) investing activities (B)		**(19,643.89)**		**(22,438.82)**

Consolidated Cash Flow Statement for the year ended 31st March, 2026

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

Particulars	31st March, 2026		31st March, 2025	
C. Cash flow from financing activities				
Proceeds from issue of equity shares	91.95		22,913.48	
Proceeds from long-term borrowings	13,002.06		(650.68)	
Proceeds from short-term borrowings	1,289.98		(1,401.49)	
Capital contribution from non-controlling interests	40.40		-	
Repayment of Lease Liability	(2,008.71)		(1,548.35)	
Finance Cost	(119.63)	12,296.05	(118.69)	19,194.27
Net cash flow from / (used in) financing activities (C)		**12,296.05**		**19,194.27**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**4,745.77**		**(460.45)**
Cash and cash equivalents at the beginning of the year				
Cash in hand	8.92		2.30	
Bank Balance	1,341.01	1,349.93	1,808.06	1,810.36
Cash and cash equivalents at the end of the year		**6,095.70**		**1,349.93**
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents at the end of the year *		**6,095.70**		**1,349.93**
* Comprises:				
(a) Cash on hand	6.58		8.92	
(b) Balances with banks	6,089.12		1,341.01	
(i) Schedule banks current accounts				
		6,095.70		**1,349.93**

The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in Ind AS - 7 "Statement of Cash Flows".

The accompanying notes are an integral part of the Standalone Ind AS financial statements.

As per our report of even date.

For S I G M A C & CO
CHARTERED ACCOUNTANTS
FRN : 116351W

Rahul Sarda
Partner, ICAI M. No.: 135501
Place : Mumbai
Date : 27th May, 2026

For ONE POINT ONE SOLUTIONS LIMITED

Akshay Chhabra
Chairman & Managing Director
DIN: 00958197

Akashanand Karnik
Whole Time Director
DIN: 07060993

Sunil Kumar Jha
Chief Financial Officer

Pritesh Sonawane
Company Secretary

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

1. Corporate information/General Information

One Point One Solutions Limited (The Group), is a limited group, domiciled in India and incorporated under the provisions of the Companies Act, 1956. The group is mainly engaged in the business of BPO which started its operations in the year 2013, specialises in the business of Customer Life cycle management, Business Process Management and Technology Servicing catering to about 40 marque customers. The group has PAN India team spread across 8 delivery centres with 5500+ IT experts, offering complete solutions across verticals in B-B, B-C, New age digital space and market space and have hired the latest state of the art technology for delivery and thus satisfying the clients need. The mission of the group is to become pioneers in the niche area of its business and thereby giving constant value addition to its client business thus ensuring complete client satisfaction. The Group's shares are listed on National Stock Exchange.

The financial statements of the Group for the year ended 31st March 2026 were authorized for issue by Group's Board of Directors on 27th May, 2026.

The consolidated financial statements are presented in Indian Rupee (In Rs. Lakhs) except shares and per share data, unless otherwise stated and all values are rounded to the nearest rupees lakhs except when otherwise indicated.

2. Summary of material accounting policies

Basis of preparation and presentation

These Consolidated financial statements are prepared in accordance with the principles and procedures prescribed under Ind AS 110 –'Consolidated Financial Statements' for the purpose of preparation and presentation of consolidated financial statements.

The financial statements of the Company and its subsidiaries have been consolidated on a line-by- line basis by adding together the book values of like items of assets, liabilities, income and expenses, after eliminating intra-group balances or transactions and resulting unrealised profits in full. Unrealised losses resulting from intra-group transactions have also been eliminated unless cost cannot be recovered.

Subsidiaries are entities controlled by the Company. The Company controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has ability to affect those returns through this power over the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

The Group has consistently applied the following accounting policies to all periods presented in these financial statements.

2.1 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Group.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

2.2 Revenue recognition

The Group earns revenue primarily from providing BPO services.

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration which the Group expects to receive in exchange for those products or services. The Group, in its contracts with customers, promises to transfer distinct services rendered. Each distinct service, results in a simultaneous benefit to the corresponding customer. Also, the Group has an enforceable right to payment from the customer for the performance completed to date.

- Revenue from time and material and job contracts is recognized on output basis measured by units delivered, efforts expended, number of transactions processed, etc.

Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, service level credits, performance bonuses, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers.

Contract assets are recognized when there is excess of revenue earned over billings on contracts. Contract assets are classified as unbilled revenue (only act of invoicing is pending) when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms.

The billing schedules agreed with customers include periodic performance-based payments and/or milestone-based progress payments. Invoices are payable within contractually agreed credit period.

Contracts are subject to modification to account for changes in contract specification and requirements. The Group reviews modification to contract in conjunction with the original contract, basis which the transaction price could be allocated to a new performance obligation, or transaction price of an existing obligation could undergo a change. In the event transaction price is revised for existing obligation, a cumulative adjustment is accounted for. The Group disaggregates revenue from contracts with customers by geography and business verticals.

Use of significant judgments in revenue recognition

- The Group's contracts with customers could include promises to transfer multiple products and services to a customer. The Group assesses the products/services promised in a contract and identifies distinct performance obligations in the contract. Identification of distinct performance obligation involves judgment to determine the deliverables and the ability of the customer to benefit independently from such deliverables.

- Judgment is also required to determine the transaction price for the contract. The transaction price could be either a fixed amount of customer consideration or variable consideration with elements such as volume discounts, service level credits, performance bonuses, price concessions and incentives. The transaction price is also adjusted for the effects of the time value of money if the contract includes a significant financing component. Any consideration payable to the customer is adjusted to the transaction price, unless it is a payment for a distinct product or service from the customer. The estimated amount of variable consideration is adjusted in the transaction price only to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognized will not occur and is reassessed at the end of each reporting period. The Group allocates the elements of variable considerations to all the performance obligations of the contract unless there is observable evidence that they pertain to one or more distinct performance obligations.

- The Group uses judgment to determine an appropriate standalone selling price for a performance obligation. The Group allocates the transaction price to each performance obligation on the basis of the relative standalone selling price of each distinct product or service promised in the contract. Where standalone selling price is not observable, the Group uses the expected cost-plus margin approach to allocate the transaction price to each distinct performance obligation.

- The Group exercises judgment in determining whether the performance obligation is satisfied at a point in time or over a period of time. The Group considers indicators such as how customer consumes benefits as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc.

Interest: Interest income is recognised on a time proportion basis taking into account the amount outstanding and the applicable interest applicable. Interest income is included under the head "Other income" in the statement of profit & loss account. For all instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Group estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses.

Dividends: Dividend income is recognised when the Group's right to receive dividend is established by the balance sheet date.

2.3 Income Tax.

Income tax expense consists of current and the net change in the deferred tax asset or liability during the period. Income tax expense is recognised in profit or loss except to the extent that it relates to items recognised in OCI or directly in equity, in which case it is recognised in OCI or directly in equity respectively.

a. Current income tax

Current tax is the expected tax payable on the taxable profit for the year, using tax rates enacted or substantively enacted by the end of the reporting period, and any adjustment to tax payable in respect of previous years. Current tax assets and tax liabilities are offset where the Group has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

The Govt. of India had issued the Taxation Laws (Amendment) Act 2019 which provides Domestic Companies an option to pay corporate tax at reduced rates from April 1, 2019 subject to certain conditions. The Group has opted lower tax regime, accordingly provision for income tax has been made. Also there would be no liability for Minimum alternate Tax (MAT). The Group had recognised consequential impact by reversing deferred tax assets.

b. Deferred tax

Deferred income tax is recognised using the balance sheet approach. Deferred income tax assets and liabilities are recognised for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount as at the reporting date.

Deferred tax liabilities are recognised for all taxable timing differences, except:

- When the deferred tax liability arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss
- In respect of taxable timing differences associated with investments in subsidiaries and interests in joint ventures when the timing of the reversal of the timing differences can be controlled and it is probable that the timing differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible timing differences and the carry forward of any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible timing differences, and the carry forward of unused tax losses can be utilised, except:

- When the deferred tax asset relating to the deductible timing difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss
- In respect of deductible timing differences associated with investments in subsidiaries and interests in joint ventures deferred tax assets are recognised only to the extent that it is probable that the timing differences will reverse in the foreseeable future and taxable profit will be available against which the timing differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

2.4 Property, plant and equipment

Property, Plant and equipment is stated at cost of acquisition or constructions including attributable borrowing cost till such assets are ready for their intended use, less of accumulated depreciation and accumulated impairment losses, if any. Cost of acquisition for the aforesaid purpose comprises its purchase price, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use, net of trade discounts, rebates and credits received if any.

Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of plant and equipment are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

Property, Plant and equipment are eliminated from financial statements, either on disposal or when retired from active use. Losses arising in case of retirement of Property, Plant and equipment and gains or losses arising from disposal of property, plant and equipment are recognised in statement of profit and loss in the year of occurrence.

The assets' residual values, useful lives and methods of depreciation are reviewed at each financial year and adjusted prospectively, if appropriate.

Depreciation is provided as per useful life prescribed by Schedule II of the Companies Act, 2013 on Straight Line Method on Plant and Machinery and on other Tangible PPE.

Depreciation is calculated on a straight-line basis over the estimated useful lives of the assets. Useful lives used by the Group are same as prescribed rates prescribed under Schedule II of the Companies Act 2013. The range of useful lives of the property, plant and equipment are as follows:

Particulars	Useful Lives
Buildings	60 years
Plants and Equipment	15 years
Office Equipment	05 years
Computer System	03 years
Motor Cars	08 years
Furniture & Fixture	10 years

2.5 Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

The useful lives of intangible assets are assessed as either finite or indefinite. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry, and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset. Amortization methods and useful lives are reviewed periodically including at each financial year end. Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. Intangible assets are amortised as follows:

- **Software – 5 years**

  Software for internal use, which is primarily acquired from third-party vendors and which is an integral part of a tangible asset, including consultancy charges for implementing the software, is capitalised as part of the related asset. Subsequent costs associated with maintaining such software are recognised as expense as incurred. The capitalised costs are amortised over the lower of the estimated useful life of the software and the remaining useful life of the asset.

  Software product development costs are expensed as incurred during the research phase until technological feasibility is established. Software development costs incurred subsequent to the achievement of technological feasibility are capitalised and amortised over the estimated useful life of the products as determined by the management. This capitalisation is done only if there is an intention and ability to complete the product, the product is likely to generate future economic benefits, adequate resources to complete the product are available and such expenses can be accurately measured. Such software development costs comprise expenditure that can be directly attributed, or allocated on a reasonable and consistent basis, to the development of the product. The amortisation of software development costs is allocated on a systematic basis over the best estimate of its useful life after the product is ready for use. The factors considered for identifying the basis include obsolescence, product life cycle and actions of competitors.

2.6 Investment properties

Investment properties comprise portions of office buildings and/or residential premises that are held for long-term rental yields and/or for capital appreciation. Investment properties are initially recognised at cost. Subsequently investment property comprising of building is carried at cost less accumulated depreciation and accumulated impairment losses.

The cost includes the cost of replacing parts and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of the investment property are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives. All other repair and maintenance costs are recognised in profit and loss as incurred.

Depreciation on building is provided over the estimated useful lives as specified in Schedule II to the Companies Act, 2013. The residual values, useful lives and depreciation method of investment properties are reviewed, and adjusted on prospective basis as appropriate, at each financial year end. The effects of any revision are included in the statement of profit and loss when the changes arise.

Investment properties are derecognised when either they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit is expected from its disposal.

The difference between the net disposal proceeds and the carrying amount of the asset is recognised in the statement of profit and loss in the period of de-recognition.

2.7 Impairment of non-financial assets

The Group assesses, at each reporting date, whether there is an indication that an asset may be impaired. The Group recognizes loss allowances using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit and loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or Group's assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses of continuing operations, including impairment on inventories, are recognised in the statement of profit and loss.

An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Group estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit or loss.

2.8 Borrowing costs:

a. Borrowing costs that are attributable to the acquisition, construction, or production of a qualifying asset are capitalised as a part of the cost of such asset till such time the asset is ready for its intended use or sale. A qualifying asset is an asset that necessarily requires a substantial period of time (generally over twelve months) to get ready for its intended use or sale.

b. All other borrowing costs are recognised as expense in the period in which they are incurred.

2.9 Leases

The Group as a lessee:

The Group enters into an arrangement for lease of land, buildings, plant and machinery including computer equipment and vehicles. Such arrangements are generally for a fixed period but may have extension or termination options. The Group assesses, whether the contract is, or contains, a lease, at its inception. A contract is, or contains, a lease if the contract conveys the right to

a) control the use of an identified asset,

b) obtain substantially all the economic benefits from use of the identified asset, and

c) direct the use of the identified asset.

The Group determines the lease term as the non-cancellable period of a lease, together with periods covered by an option to extend the lease, where the Group is reasonably certain to exercise that option.

The Group at the commencement of the lease contract recognizes a Right-of-Use (RoU) asset at cost and corresponding lease liability, except for leases with term of less than twelve months (short term leases) and low-value assets. For these short term and low value leases, the Group recognizes the lease payments as an operating expense on a straight-line basis over the lease term.

The cost of the right-of-use asset comprises the amount of the initial measurement of the lease liability, any lease payments made at or before the inception date of the lease, plus any initial direct costs, less any lease incentives received. Subsequently, the right-of-use assets are measured at cost less any accumulated depreciation and accumulated impairment losses, if any. The right-of-use assets are depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment.

The Group applies Ind AS 36 to determine whether a RoU asset is impaired and accounts for any identified impairment loss as described in the impairment of non-financial assets below.

For lease liabilities at the commencement of the lease, the Group measures the lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined, if that rate is not readily determined, the lease payments are discounted using the incremental borrowing rate that the Group would have to pay to borrow funds, including the consideration of factors such as the nature of the asset and location, collateral, market terms and conditions, as applicable in a similar economic environment.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. The Group recognizes the amount of the re-measurement of lease liability as an adjustment to the right-of-use assets. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Group recognizes any remaining amount of the re-measurement in statement of profit and loss. Lease liability payments are classified as cash used in financing activities in the statement of cash flows.

2.10 Corporate Social Responsibility (CSR) Expenditure

The Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 (the "CSR Rules"), requires that companies meet certain thresholds of net worth, turnover or net profits to constitute a CSR Committee and to spend 2% of the group's average profits, before taxes for the previous three fiscal years, on certain identified areas of CSR. This requirement became effective April 1, 2014. We have complied with this requirement, and a detailed report on CSR will form part of the Annual Report of the Group for fiscal year 2026. CSR spend are charged to the statement of profit and loss as an expense in the period they are incurred.

2.11 Provisions, Contingent liabilities, Contingent assets and Commitments:

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the statement of profit and loss.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Contingent liability is disclosed in the case of:

- A present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation;
- A present obligation arising from past events, when no reliable estimate is possible;
- A present obligation arising from past events, unless the probability of outflow of resources is remote.

Commitments include the amount of purchase order (net of advances) issued to parties for completion of assets.

Provisions, contingent liabilities, contingent assets and commitments are reviewed at each balance sheet date.

2.12 Employee Benefits

Retirement benefit in the form of provident fund, pension fund and superannuation fund are defined contribution schemes. The Group has no obligation, other than the contribution payable to such schemes. The Group recognises contribution payable to such schemes as an expense, when an employee renders the related service. If the contribution payable to the schemes for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the schemes is recognised as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognised as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

The Group provides for gratuity, a defined benefit retirement plan covering eligible employees. The plan provides a lump sum payment to vested employees on retirement, death, incapacitation, or termination of employment, based on the respective employee's salary and years of employment.

The Holding Company operates the gratuity plan on an unfunded basis, and accordingly, no separate plan assets are maintained; the liability is recognised in the Holding Company's books based on actuarial valuation. One of the subsidiaries, ITCube Solutions Private Limited, maintains a funded gratuity plan, wherein contributions are made to a separately administered fund.

The Group's net obligation in respect of the gratuity benefit scheme is calculated separately for each entity by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and, wherever applicable (i.e., in the case of the funded plan), the fair value of any plan assets is deducted therefrom. The present value of the obligation under the defined benefit plan is determined based on actuarial valuation carried out by an independent actuary using the Projected Unit Credit Method, which recognises each period of service as giving rise to an additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

The obligation is measured at the present value of the estimated future cash flows. The discount rate used for determining the present value of the obligation under the defined benefit plan is based on the market yields on securities as at the balance sheet date. The Group recognises the net obligation of the defined benefit plan (unfunded liability in the case of the Holding Company and other applicable entities, and net of plan assets in the case of the funded subsidiary) in its consolidated balance sheet as a liability or asset, as the case may be.

Re-measurement gains or losses arising on account of the net defined benefit liability/(asset) are recognised in other comprehensive income (OCI), while other components of the defined benefit cost are recognised in the statement of profit and loss. The effect of any plan amendments is recognised in the statement of profit and loss.

Re-measurements, comprising actuarial gains and losses and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability/asset), are recognised immediately in the balance sheet, with a corresponding debit or credit to retained earnings through OCI, in the period in which they occur. Re-measurements are not reclassified to the statement of profit and loss in subsequent periods.

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Group recognises the following changes in the net defined benefit obligation as an expense in the statement of profit and loss:

- Service costs comprising current service costs; and
- Net interest expense or income

Accumulated leave, which is expected to be utilised within the next 12 months, is classified as a short-term employee benefit in accordance with the applicable accounting standards. The Group measures the expected cost of such absences as the additional amount it expects to pay as a result of the unused leave entitlement that has accumulated at the reporting date.

As per the Group’s leave policy, accumulated leave is generally not encashable during employment or upon termination, except where applicable under the leave policy of a subsidiary within the Group. Such subsidiary has a leave encashment policy under which eligible employees are entitled to encash accumulated leave in accordance with the terms of the applicable policy. Accordingly, the subsidiary has recognised a liability for compensated absences/leave encashment in its financial statements in accordance with the applicable requirements of Ind AS. For other entities within the Group, where accumulated leave is not encashable and can only be availed as approved time off, no liability is recognised for such unused leave, except to the extent required under the applicable accounting requirements.

2.13 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a. Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in three categories:

- Financial assets at amortised cost.
- Financial assets at fair value.

When assets are measured at fair value, gains and losses are either recognised entirely in the statement of profit and loss (i.e. fair value through profit or loss), or recognised in other comprehensive income (i.e. fair value through other comprehensive income).

A financial asset that meets the following two conditions is measured at amortised cost (net of any write down for impairment) unless the asset is designated at fair value through profit and loss under fair value option.

- Business model test: The objective of the Group's business model is to hold the financial asset to collect the contractual cash flows (rather than to sell the instrument prior to its contractual maturity to realize its fair value changes).
- Cash flow characteristics test: The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A financial asset that meets the following two conditions is measured at fair value through other comprehensive income unless the asset is designated at fair value through profit and loss under fair value option.

- Business model test: The financial asset is held within a business model whose objective is achieved by both collected contractual cash flows and selling financial instruments.
- Cash flow characteristics test: The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Derecognition

When the Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; it evaluates if and to what extent it has retained the risks and rewards of ownership.

A financial asset (or, where applicable, a part of a financial asset or part of a Group of similar financial assets) is primarily derecognised when:

- The rights to receive cash flows from the asset have expired, or
- Based on above evaluation, either (a) the Group has transferred substantially all the risks and rewards of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Group continues to recognise the transferred asset to the extent of the Group's continuing involvement. In that case, the Group also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Group could be required to repay.

Impairment of financial assets

In accordance with Ind AS 109, the Group applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

a) Trade receivables that result from transactions those are within the scope of applicable Ind AS

The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Group determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

ECL is the difference between all contractual cash flows that are due to the Group in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

- All contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument
- Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms

ECL impairment loss allowance (or reversal) recognised during the period is recognised as income/ expense in the statement of profit and loss. This amount is reflected in the statement of profit and loss in other expenses. The balance sheet presentation for various financial instruments is described below:

- Financial assets measured as at amortized cost, trade receivables and lease receivables: ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the Group does not reduce impairment allowance from the gross carrying amount.

b. Financial Liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss or at amortised cost, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings, net of directly attributable transaction costs.

The Group's financial liabilities include trade payables, lease obligations, and other payables.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Group that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

The Group has not designated any financial liability as at fair value through profit and loss.

Financial liabilities at amortised cost

After initial recognition, interest-bearing loans and borrowings and other payables are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

c. Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

d. Ordinary shares

Ordinary shares are classified as equity. Incremental costs directly attributable to the issuance of new ordinary shares and share options are recognised as a deduction from equity, net of any tax effects.

2.14 Segment Accounting

More than 90% of Group operations are only in one segment i.e. Business Process Outsourcing services. This in the context of Indian Accounting Standard 108 on 'Operating Segments' is considered to constitute one single primary segment. As the requirement to assess and disclose reportable secondary segments, i.e., geographical segments, is applicable for the current financial year, the Group has identified a reportable geographical segment in accordance with the applicable accounting standards. The same has been disclosed in the annual report.

2.15 Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Group's cash management.

2.16 Foreign currencies:

The Group's financial statements are presented in INR, which is also the Group's functional currency. For each entity the Group determines the functional currency and items included in the financial statements of each entity are measured using that functional currency.

Foreign currency transactions are recorded on initial recognition in the functional currency, using the exchange rates at the date of the transaction. At each balance sheet date, foreign currency monetary items are reported using the closing exchange rate.

Exchange differences that arise on settlement of monetary items or on reporting at each balance sheet date of the Group's monetary items at the closing rate are recognised as income or expense in the period in which they arise. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value denominated in a foreign currency, are translated using the exchange rate at the date when such fair value was determined. The gain or loss arising on translation of non-monetary items is recognised in line with the gain or loss of the item that gave rise to translation difference (i.e. translation difference on items whose gain or loss is recognised in other comprehensive income or the statement of profit and loss is also recognised in other comprehensive income or the statement of profit and loss respectively)

The translation of financial statements of the foreign branch to the presentation currency is performed for assets and liabilities using the exchange rate in effect at the balance sheet date and for revenue, expense and cash flow items using the average exchange rate for the respective periods. The gains or losses resulting from such translation are included in currency translation reserves under other components of equity.

2.17 Earnings per equity share

The Group presents basic and diluted earnings per share ("EPS") data for its equity shares. Basic EPS is calculated by dividing the profit or loss attributable to equity shareholders of the Group by the weighted average number of equity shares outstanding during the period. The diluted EPS is calculated on the same basis as basic EPS, after adjusting for the effects of potential dilutive equity shares unless the effect of the potential dilutive equity shares is anti-dilutive.

2.18 Significant accounting judgments, estimates and assumptions.

The preparation of the Group's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent assets and contingent liabilities. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The group based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

A. Taxes

Uncertainties exist with respect to the interpretation of complex tax regulations and the amount and timing of future taxable income. Given the wide range of business relationships and the long-term nature and complexity of existing contractual agreements, differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded. The Group establishes provisions, based on reasonable estimates, for possible consequences of audits by the tax authorities of the respective countries in which it operates. The amount of such provisions is based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority. Such differences of interpretation may arise on a wide variety of issues depending on the conditions prevailing in the Group's domicile.

B. Defined benefit plans (gratuity benefits)

The Group's obligation on account of gratuity is determined based on actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, these liabilities are highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.

The mortality rate is based on publicly available mortality tables for the specific countries. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates for the respective countries. Further details about gratuity obligations are given in Note 26 to Consolidated financial statements.

C. Property, plant and equipment

The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The useful lives and residual values of the Group's assets are determined by management at the time the asset is acquired, and are reviewed periodically, including at each financial year end. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology. Refer Point (e) for estimated useful lives of property, plant and equipment. The carrying value of property, plant and equipment has been disclosed at note 3.

D. Leases

The Group evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116 and identification of lease requires significant judgement. Ind AS 116 additionally requires lessees to determine the lease term as the non-cancellable period of lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. The Group makes an assessment on the expected lease term on a lease-by-lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Group considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to the Group's operations taking into account the location of the underlying asset and the availability of suitable alternatives. The lease term in the future periods is reassessed to ensure the lease term reflects the current economic circumstances.

2.19 Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. Refer Note 30 for further disclosures.

2.20 Business combinations

Business combinations have been accounted for using the acquisition method under the provisions of Ind AS 103, Business Combinations.

The cost of an acquisition is measured at the fair value of the assets transferred, equity instruments issued and liabilities incurred or assumed at the date of acquisition, which is the date on which control is transferred to the Group. The cost of acquisition also includes the fair value of any contingent consideration. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair value on the date of acquisition.

Business combinations between entities under common control is accounted for at carrying value.

Transaction costs that the Group incurs in connection with a business combination such as finders' fees, legal fees, due diligence fees, and other professional and consulting fees are expensed as incurred.

2.21 Cash flow statement

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group are segregated.

Consolidated Statement of Changes in Equity as at March 31, 2026

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

I. EQUITY SHARE CAPITAL

Particulars	As at 31.03.2026	As at 31.03.2025
Balance at the beginning of the reporting period	5,249.94	4,271.77
Changes in equity share capital during the year	8.79	978.17
Balance at the end of the reporting period	**5,258.74**	**5,249.94**

II - OTHER EQUITY

Particulars	Reserves and Surplus				
	Securities Premium Reserve	Retained Earnings	Capital Reserve	Share Application Pending Allotment	Total
Balance as at 31.03.2024	**7,504.69**	**1,038.44**	**-**	**1,150.50**	**9,693.63**
Profit for the year		3,315.67			3,315.67
Share Application Pending Allotment				543.15	543.15
Premium on shares issued	23,504.79				23,504.79
Other Appropriations					
Items of OCI , net of Tax					
Remeasurement of Defined Benefit		11.38			11.38
Foreign Currency Translation Reserve		(5.08)			(5.08)
Investment fluctuation reserve		(148.24)			(148.24)
Share Issue Expenses	(2,112.62)				(2,112.62)
Dividends		-			-
Deferred Tax Assets	445.26				445.26
Balance as at 31.03.2025	**29,342.11**	**4,212.17**	**-**	**1,693.65**	**35,247.92**
Net Profit attributable to owners		3,825.19			3,825.19
Share Application Pending Allotment				(26.90)	(26.90)
Esop Share Application Pending Allotment				0.00	0.00
Share Application Money Forfeited				(1,666.75)	(1,666.75)
Premium on shares issued	110.06				110.06
Reserve			1,666.75		1,666.75
Other Appropriations					**-**
Items of OCI , net of Tax					-
Remeasurement of Defined Benefit					-
Foreign Currency Translation Reserve		529.66			529.66
Adjustment of IRS Tax payment		(53.70)			(53.70)
Deferred Tax Assets	(112.97)				(112.97)
NCI adjusted against Equity		(117.65)			(117.65)
Balance as at 31.03.2026	**29,339.19**	**8,395.67**	**1,666.75**	**0.00**	**39,401.60**

As per out report of even date attached

For S I G M A C & CO
CHARTERED ACCOUNTANTS
FRN : 116351W

Rahul Sarda
Partner, ICAI M. No.: 135501
Place : Mumbai
Date : 27th May, 2026

For ONE POINT ONE SOLUTIONS LIMITED

Akshay Chhabra
Chairman & Managing Director
DIN: 00958197

Akashanand Karnik
Whole Time Director
DIN: 07060993

Sunil Kumar Jha
Chief Financial Officer

Pritesh Sonawane
Company Secretary

Notes to Consolidated Ind AS Financial Statements for the year ended March 31, 2026

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

Note 1 & 2 : PROPERTY, PLANT AND EQUIPMENT

Particulars	TANGIBLE							INTANGIBLE ASSETS		
	Office Premises	Office Equipment	Air Conditioner	Computer systems	Furniture and Fixture	Motor Vehicle	Total	Internally Developed	Externally Procured	Total
Cost*										
At March 31, 2024	**1,339.06**	**820.41**	**151.67**	**2,711.60**	**1,935.52**	**279.03**	**7,237.30**	**3,968.12**	**1,549.39**	**5,517.50**
Additions	10.67	97.18	16.10	174.95	1,193.40	107.97	1,600.27	838.19	-	838.19
Disposals	-	-	81.10	0.00	1,311.07	16.08	1,408.25	-	-	-
At March 31, 2025	1,349.74	917.59	86.67	2,886.56	1,817.85	370.92	7,429.33	4,806.31	1,549.39	6,355.70
Additions	132.44	138.20	4.29	782.68	805.96	314.09	2,177.66	-	-	-
Disposals	-	-	4.64	145.11	-	118.54	268.29	-	-	-
At March 31, 2026	**1,482.17**	**1,055.79**	**86.33**	**3,524.12**	**2,623.81**	**566.47**	**9,338.70**	**4,806.31**	**1,549.39**	**6,355.70**
Depreciation										
At March 31, 2024	**37.04**	**599.50**	**51.12**	**2,318.57**	**1,069.87**	**42.69**	**4,118.80**	**1,040.14**	**1,243.70**	**2,283.84**
Charge for the year	21.28	99.86	10.17	129.61	187.47	40.10	488.50	700.68	158.54	859.22
Disposals		0.00	37.36	0.00	866.66	15.22	919.24	-	-	-
At March 31, 2025	58.33	699.36	23.94	2,448.18	390.69	67.57	3,688.05	1,740.82	1,402.24	3,143.06
Charge for the year	31.96	92.21	5.66	171.45	201.24	59.53	562.04	859.73	2.63	862.36
Disposals	-	-	2.89	139.11	-	28.96	170.95	-	-	-
At March 31, 2026	**90.28**	**791.57**	**26.70**	**2,480.52**	**591.92**	**98.14**	**4,079.14**	**2,600.56**	**1,404.87**	**4,005.42**
Net book value										
At March 31, 2025	**1,291.41**	**218.23**	**62.73**	**438.38**	**1,427.17**	**303.36**	**3,741.27**	**3,065.49**	**147.15**	**3,212.64**
At March 31, 2026	**1,391.89**	**264.22**	**59.62**	**1,043.60**	**2,031.89**	**468.33**	**5,259.56**	**2,205.76**	**144.52**	**2,350.27**

* For property, plant and equipment existing as on the date of transition to Ind AS, i.e., April 01, 2018, the Company has used IGAAP carrying value as deemed costs.

Note 2B: Capital Work in Progress

Capital Work In Progress as on 31st March 2026

Particulars	Amount in CWIP for a period of				Total
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Projects in progress	7,292.68	-	-	-	7,292.68
Projects temporarily suspended	-	-	-	-	-
Total	**7,292.68**	**-**	**-**	**-**	**7,292.68**

Capital Work In Progress whose completion is overdue or has exceeded its cost compared to Original Plan as on 31st March 2026

Particulars	To be completed in				Total
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Projects in progress					
None	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**

Capital Work In Progress as on 31st March 2025

Particulars	Amount in CWIP for a period of				Total
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Projects in progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**

Capital Work In Progress whose completion is overdue or has exceeded its cost compared to Original Plan as on 31st March 2025

Particulars	To be completed in				Total
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Projects in progress					
None	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**

Note: 3 RIGHT TO USE ASSET

	SECURITY DEPOSIT (ASSET-PP RENT)	LEASED ASSET	Total
Cost*			
At March 31, 2024	**370.67**	**7,520.51**	**7,891.18**
Additions	124.49	2,179.23	2,303.72
Disposals			
At March 31, 2025	**495.16**	**9,699.74**	**10,194.90**
Additions	48.90	3,120.86	3,169.76
Disposals			
At March 31, 2026	**544.07**	**12,820.60**	**13,364.66**
Depreciation			
At March 31, 2024	**257.89**	**4,878.48**	**5,136.37**
Charge for the year	59.78	1,230.44	1,290.22
Disposals			
At March 31, 2025	317.67	6,108.92	6,426.59
Charge for the year	62.20	1,373.23	1,435.43
Disposals			
At March 31, 2026	**379.87**	**7,482.14**	**7,862.02**
Net book value			
At March 31, 2025	177.49	3,590.82	3,768.31
At March 31, 2026	164.19	5,338.46	5,502.65

Note 4: INVESTMENTS

Particulars	Face Value	As at 31.03.2026		As at 31.03.2025	
		Non Current			
		Nos	Amount	Nos	Amount
QUOTED SECURITIES					
I. Investment measured at fair value through profit and loss					
Kotak Low Duration Fund Direct Growth			-	2,19,358.12	7,823.49
Kotak Money Market Direct Growth			-	98,950.32	4,398.75
Kotak Overnight fund Direct Growth			-	78.16	1.06
Kotak Nifty AAA Bond			-	1,41,38,631.54	1,524.02
Kotak CRISIL IBX Finacial Services Debts Index Fund			-	99,49,652.27	1,001.57
UNQUOTED SECURITIES					
I. Investment measured at Cost					
Investment in Funds					
The ENLIL Fund		60,412.79	5,679.27	60,412.79	5,134.88
II. Investment measured at fair value through OCI					
A-One Steels India Limited	INR 250	1,00,000	250.00		
Investment in Others Equity Shares					
Shares of Saraswat Co-operative Bank	INR 10	5,000	0.50	5,000	0.50
Total			**5,929.77**		**19,884.28**

Note 5: OTHER FINANCIAL ASSETS

Particulars	As at 31.03.2025	As at 31.03.2024	As at 31.03.2025	As at 31.03.2024
	Non Current		Current	
Security Deposits :				
Unsecured,Considered Good	1,036.93	833.92	-	-
EMD	22.50	-	-	-
Inter Corporate Deposit	-	587.19	4,371.14	-
Other				
Unsecured,Considered Good				
Accrued Interest on Deposits	-	-	2.16	2.85
Amount receivable on account of Order	-	-	90.29	90.29
Acquisition Cost	-	-	108.33	-
Subsidy Receivable	-	-	61.57	72.00
Total	**1,059.43**	**1,421.11**	**4,633.50**	**165.14**

Note 6: DEFERRED TAX ASSETS/(LIABILITY)

Particulars	As at 31.03.2026	As at 31.03.2025
Major components of deferred tax arising on account of timing differences are:		
On account of Fixed (Assets)/Liabilities	430.89	(223.96)
On account of other differences	(193.48)	533.52
Total	**237.41**	**309.56**

Note 7: TRADE RECEIVABLES

Particulars	As at 31.03.2026	As at 31.03.2025
Unsecured & considered good		
Outstanding for a period exceeding six months	581.75	1,765.50
Others	9,299.98	5,743.67
Less: Expected Credit Loss	(153.22)	(132.48)
Total	**9,728.50**	**7,376.69**

TRADE RECEIVABLES AEGING

Particulars	As at 31st March, 2026					
	Outstanding for following periods from due date of payments					
	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
Undisputed - trade receivables						
considered good	9,299.98	98.40	69.51	238.25	59.96	9,766.10
considered doubtful						-
Disputed trade receivables						
considered good	-	-	-	-	115.62	115.62
considered doubtful	-	-	-	-	-	-

Particulars	As at 31st March, 2025					
	Outstanding for following periods from due date of payments					
	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
Undisputed - trade receivables						
considered good	5,625.57	1,457.81	22.76	30.21	28.39	7,164.74
considered doubtful	-	-	-	-	-	-
Disputed trade receivables						
considered good	-	2.08	226.73	-	115.62	344.43
considered doubtful	-	-	-	-	-	-

Note:

1. Unbilled Dues of Trade Receivables as at 31st March 2026 is Rs. 2,051.34 Lakhs and as at 31st March 2025 is Rs.2,230.12 Lakhs

2. The Company always measures the loss allowance for trade receivables at an amount equal to lifetime expected credit losses (ECL). The ECL on trade receivables are estimated using a provision matrix by reference to past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for factors that are specific to the debtors, general economic conditions of the industry in which the debtors operate, and an assessment of both the current as well as the forecast direction of conditions at the reporting date.

Note: 8 CASH AND CASH EQUIVALENTS

Particulars	As at 31.03.2026	As at 31.03.2025
(i) Cash and Cash Equivalents		
(a) Cash in hand	6.58	8.92
(b) Balances with banks - in Current Accounts	5,494.86	901.98
(ii) Other Bank Balances (with maturity more than 3 months but less than 1 year)		
Fixed deposits with Bank*	594.26	439.03
Total	**6,095.70**	**1,349.93**

*** Out of Deposits of Rs. 594.26 lakhs, Deposits of Rs. 135.78 lakhs (31.03.2025: Rs. 20.00 lakhs) are under lien with banks.**

Note: 9 OTHER CURRENT ASSETS

Particulars	As at 31.03.2026	As at 31.03.2025	As at 31.03.2026	As at 31.03.2025
	Non Current		Current	
(a) Advances recoverable				
in Cash or in Kind				
(Unsecured, considered good)	-		-	-
Advances to Suppliers	-	-	79.85	72.83
ICD/Other Advances	-	-	0.27	28.73
(b) Other Loans & Advances				
(Unsecured, considered good)				
Prepaid Expenses	-	-	656.07	436.29
Bal. with Revenue Authorities	-	-	222.26	128.86
Advance Tax Net of Provision	-	-	(396.65)	439.59
Stock of Headsets	-	-	36.92	40.42
Advances to unrelated party	-	-	655.66	3,767.48
Refundable Deposit			150.00	-
Staff Advance			53.41	-
Other Unbilled Receivables			662.28	266.90
Advance for acquisition of Shares			1,388.46	-
DD in hand			-	151.00
Total	**-**	**-**	**3,508.53**	**5,332.10**

Note: 10 LOANS

Particulars	As at 31.03.2026	As at 31.03.2025
Inter Corporate Deposits	487.29	-
Total	**487.29**	**-**

Note 10 : EQUITY SHARE CAPITAL

Note 10A. EQUITY SHARE CAPITAL	As at 31.03.2026		As at 31.03.2025	
	No. of Shares	Amount	No. of Shares	Amount
a. Authorised				
Equity shares of Rs 2/- each;				
Balance at the beginning of the year	35,00,00,000	7,000.00	25,00,00,000	5,000.00
Increased during the year	-	-	10,00,00,000	2,000.00
Balance at the end of the year	**35,00,00,000**	**7,000.00**	**35,00,00,000**	**7,000.00**
b. Issued				
Equity shares of Rs 2/- each;				
Balance at the beginning of the year	26,24,97,155	5,249.94	21,35,88,420	4,271.77
Issued during the year	4,39,621	8.79	4,89,08,735	978.17
Balance at the end of the year	**26,29,36,776**	**5,258.74**	**26,24,97,155**	**5,249.94**
c. Subscribed				
Equity Shares of Rs.2/- each				
Balance at the beginning of the year	26,24,97,155	5,249.94	21,35,88,420	4,271.77
Subscribed during the year	4,39,621	8.79	4,89,08,735	978.17
Balance at the end of the reporting period	**26,29,36,776**	**5,258.74**	**26,24,97,155**	**5,249.94**
d. Reconciliation of the Number of Shares Outstanding				
Shares outstanding as at the beginning of the year		26,24,97,155		21,35,88,420
Issued during the year		4,39,621		4,89,08,735
Shares outstanding as at the end of the year		**26,29,36,776**		**26,24,97,155**

e. Details of Shareholders holding more than 5% of Shares

Class of shares / Name of shareholder	As at 31st March, 2026		As at 31st March, 2025	
	No. of Shares held	% holding in the class of shares	No. of Shares held	% holding in the class of shares
Equity shares:-				
Tech World wide Support (P) Ltd.	5,62,50,000	21.39%	5,62,50,000	21.43%
Mr. Akshay Chhabra	8,05,55,722	30.64%	8,05,03,714	30.67%

Shareholding of Promoters:

Promoters Name	As at 31st March, 2026		As at 31st March, 2025		% Change
	No. of Shares held	% holding in the class of shares	No. of Shares held	% holding in the class of shares	
Akshay Chhabra	8,05,55,722	30.64%	8,05,03,714	30.67%	-0.03%
Neyhaa Akshay Chhabra	7,28,625	0.28%	7,28,625	0.28%	0.00%
Tech Worldwide Support P Ltd.	5,62,50,000	21.39%	5,62,50,000	21.43%	-0.04%

Rights and preferences attached to Equity Shares:

The Company has one class of equity shares having a par value of Rs.2/- each. Each shareholder is eligible for one vote per share held. In the event of liquidation, the Equity Shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts in proportion to their shareholding.

Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date

7,10,44,009 equity shares (83,58,250 in FY 19-20 and 6,26,85,759 in FY 21-22) were issued as bonus shares.

No shares were issued for which payment has been received by way of consideration other than cash.

No shares were bought back.

Note 11B: OTHER EQUITY

Particulars	As at 31.03.2026	As at 31.03.2025
Other Equity		
Securities Premium	29,339.19	29,342.10
Retained Earnings	8,395.67	4,212.17
Share Application Money pending Allotment	0.00	1,693.65
Capital Reserve	1,666.75	-
Total	**39,401.60**	**35,247.92**

Nature and Purpose of Other equity:

a. Securities Premium

This reserve represents the amount received by a company over and above the face value of its shares, known as securities premium.

The purpose of the Securities Premium Account is restricted by law and can be used only for specific activities such as issuing fully paid bonus shares, writing off preliminary expenses, writing off discount or loss on issue of debentures, funding buy-back of shares, or paying premium on redemption of preference shares or debentures.

b. Retained Earnings

This reserve represents the cumulative profits and can be distributed / utilized by the Company in accordance with the Companies Act, 2013.

c. Share Application Money pending Allotment

This reserve represents the amount received from investors for warrants that are yet to be allotted by the company.

Once the shares are allotted, the amount is transferred to share capital or securities premium, as applicable.

d. Capital Reserve

During the year, the Company forfeited certain warrants on account of non-payment of the amounts due thereon. An amount of 1,666.75 lakh, being the amount attributable to such forfeited warrants, has been transferred to the Capital Reserve Account in accordance with the applicable provisions of the Companies Act, 2013.

Note 11B (i) Securities Premium-Movement

Particulars	As at 31.03.2026	As at 31.03.2025
Balance at the beginning of the year	29,342.10	7,504.68
Add: Premium on shares issued	110.06	23,504.79
Less: Share issue Expenses	-	2,112.62
Add: Deferred Tax Assets	(112.97)	445.26
Total	**29,339.19**	**29,342.10**

Note 11B (ii): Retained Earnings-Movement

Particulars	As at 31.03.2026	As at 31.03.2025
Balance at the beginning of the year	4,212.17	1,038.44
Add: Profit for the year	3,825.19	3,315.67
Add: Other Comprehensive Income	532.42	11.38
Add: Other Reserves	(174.11)	(153.32)
Total	**8,395.67**	**4,212.17**

Note 11B (iii): Share Application Money pending Allotment -Movement

Particulars	As at 31.03.2026	As at 31.03.2025
Balance at the beginning of the year	1,693.65	1,150.50
Add: Amount received during the year	91.95	24,973.68
Less: Shares allotted/issued	(118.85)	(24,430.54)
Less: Transferred to Capital Reserve	(1,666.75)	-
Total	**0.00**	**1,693.65**

Note 11B (iv): Capital Reserve

Particulars	As at 31.03.2026	As at 31.03.2025
Balance at the beginning of the year	-	-
Add: Amount transfer during the year	1,666.75	-
Total	**1,666.75**	**-**

Note 12: BORROWINGS

Particulars	As at 31.03.2026	As at 31.03.2025	As at 31.03.2026	As at 31.03.2025
	Non Current		Current	
a. Secured				
Term Loan From Kotak Bank	3.45	8.29	3.00	4.84
(Against Hypothecation of Car)	-		-	-
Less: Current Maturities (Shown as Current Borrowings)	(3.45)	(4.84)		
Term Loan From The Saraswat Bank	71.91	104.29	31.67	29.20
(Against Hypothecation of Car)	-	-	-	-
Less: Current Maturities (Shown as Current Borrowings)	(31.67)	(29.20)		
Term Loan Union Bank of India	70.32	87.22	-	16.91
(Against Hypothecation of Car)				
Less: Current Maturities (Shown as Current Borrowings)	(70.32)	(16.91)		
Term Loan Union Bank of India	112.78	-	22.15	
(Against Hypothecation of Car)				
Less: Current Maturities (Shown as Current Borrowings)	(22.15)	-		
Term Loan Axis Bank	12,549.88	-	-	
Secured				
Cash Credit From Banks			-	-
From The Saraswat Bank Ltd	-	-	299.17	299.19
Axis Bank Corporate Credit Card	-	-	1.02	0.84
From Union Bank Ltd	-	-	-	158.68
From Axis Bank Ltd	-	-	952.41	-
Unsecured				
Loan from Others	1,442.18	-	540.23	50.00
Total	**14,122.94**	**148.85**	**1,849.64**	**559.65**

Cash Credit From Axis Bank Ltd is covered by Personal and Corporate guarantee . 2nd charge on Commercial Property of 1Point1 Solutions situated at Unit no. 501, 5th floor, Naman Centre Plot No C 31 , Block No-G BKC Bandra East Mumbai 400051.

Terms of Secured Loan

(I Kotak Bank – ₹ 22 lakhs loan sanctioned in Nov-21 for 5 years at 7.82% interest, with 7 of 60 instalments pending.

(ii) Saraswat Bank – ₹150 lakhs loan sanctioned in Jun-23 for 5 years at 8.30% interest, with 26 of 60 instalments pending.

(iii) Union Bank – ₹125 lakhs loan sanctioned in Aug-25 for 5 years at 8.10% interest, with 53 of 60 instalments pending.

(iv) Axis Bank – $147.50 lakhs loan sanctioned in Feb-26 for 5.5 years at 6.89% interest.

Cash Credit & Bank Guarantee from Axis Bank Ltd is secured by the following :

Primary Security : Hypothecation of Debtors less Creditors.

Secondary Collateral :

(i) Commercial Property of 1Point1 Solutions situated at Unit no. 501, 5th floor, Naman Centre Plot No C 31 , Block No-G BKC Bandra East Mumbai 400051.

(ii) Personal Guarantee - Mr. Akshay Chhabra, Chairman and Managing Director

Loan from Others: The loan classified under "Loan from Others" represents an interest-bearing loan that is repayable on demand

Cash credit is repayable on demand and carries applicable interest 12M MCLR+0.25% (Presently 9% p.a)

Note 13 : OTHER FINANCIAL LIABILITIES

Particulars	As at 31.03.2026	As at 31.03.2025	As at 31.03.2026	As at 31.03.2025
	Non Current		Current	
Security Deposit(Liability)	44.00	54.26	-	-
For Investment	8,222.51	1,366.30	-	-
Escrow Deposit	345.00	345.00	-	-
Employee Benefits Payable	-		260.59	
Creditors for Expenses	-	-	1,564.36	1,035.04
Advance Received From Customers	-	0.11	-	-
Total	**8,611.51**	**1,765.67**	**1,824.95**	**1,035.04**

Note 14 : PROVISIONS

Particulars	As at 31.03.2026	As at 31.03.2025	As at 31.03.2026	As at 31.03.2025
	Long Term		Short Term	
Provisions - Others	-			
Gratuity	468.29	250.11	282.36	202.11
Others Provisions	87.32	71.51	65.16	82.98
Total	**555.61**	**321.62**	**347.52**	**285.09**

Note 15 : OTHER NON CURRENT LIABILITIES

Particulars	As at 31.03.2026	As at 31.03.2025
Deffered Liability	1,082.16	155.64
Total	**1,082.16**	**155.64**

Note 16 : TRADE PAYABLES

Particulars	As at 31.03.2026	As at 31.03.2025
Micro, Small & Medium Enterprises		
Total outstanding dues of micro enterprises and small enterprises	124.57	212.61
Total outstanding dues of creditors other than micro enterprises and small enterprises	828.51	249.40
Total	**953.09**	**462.01**

a) the principal amount remaining unpaid to any supplier at the end of each accounting year;	124.57	212.61
b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-
c) the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-
d) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-
The above Disclosure in respect of amount payable to such Enterprises as at 31st March,2026, has been made in the Financial statement based on information received and avaliable with the Company. Further in view of the management the impact of Interest, if any , that may be payable in accordance with the provision of Act is not expected to be material. The Company has not received any claim for Interest from any MSME Supplier registered under the said MSME Act.	-	-

As at 31st March, 2026

Particulars	Outstanding for following periods from due date of payments				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	124.57	-	-	-	124.57
Total outstanding dues of creditors other than micro enterprises and small enterprises	812.10	12.40	4.02	-	828.51

As at 31st March, 2025

Particulars	Outstanding for following periods from due date of payments				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	212.61	-	-	-	212.61
Total outstanding dues of creditors other than micro enterprises and small enterprises	249.40	-	-	-	249.40

Note 17: OTHER CURRENT LIABILITIES

Particulars	As at 31-03-2026	As at 31-03-2025
Others		
Statutory Dues	465.85	304.33
Income Tax Payable	305.01	163.47
Employee Benefits Payable	137.13	286.88
Dividend Payable	0.10	0.10
Accrued Payroll Liabilities	1,126.54	68.83
Total	**2,034.63**	**823.61**

Note 18 : REVENUE FROM OPERATIONS

Particulars	For the Year 31-03-2026	For the Year 31-03-2025
Revenue from operations	31,338.08	25,635.66
Total	**31,338.08**	**25,635.66**

Note 19 : OTHER INCOME

Particulars	For the Year 31-03-2026	For the Year 31-03-2025
Other Non-operating income		
Credit Balance written off	-	200.00
Dividend Income	0.04	0.04
Interest income on Bank Deposits	25.88	9.63
Discount Received	0.10	0.44
Interest on Income tax	4.72	1.63
Interest income on Advances	538.92	239.54
Profit on sale of Motor Car	-	2.92
Pradhan Mantri Viksit Bharat Rozgar Yojana	1.75	-
Gain on Scrap sale	4.25	11.64
Gain on Sale of Mutual Fund	768.41	701.40
Other Non-operating income	5.22	-
Foreign Exchange Gain	187.29	31.63
Interest Income		
- On financial assets	228.53	182.36
Total	**1,765.12**	**1,381.23**

Note 20 : EMPLOYEES COSTS/BENEFITS EXPENSE

Particulars	For the Year 31-03-2026	For the Year 31-03-2025
Salaries and Wages	17,658.52	14,300.71
Gratuity	104.42	85.59
Contribution to provident and other funds	868.67	175.76
Staff Welfare Expenses	234.89	167.65
Directors Remuneration	243.40	200.00
Total	**19,109.89**	**14,929.71**

Note 21 : FINANCE COST

Particulars	For the Year 31-03-2026	For the Year 31-03-2025
Bank Charges	86.01	39.27
Interest (Net)	275.77	157.95
Lease Rent Interest Expense	356.04	353.87
Interest Expense on Deposit (Liability)	119.63	118.69
Total	**837.45**	**669.77**

Note 22 : OTHER EXPENSES

Particulars	For the Year 31-03-2026	For the Year 31-03-2025
Guarantee Commission Charges	(0.23)	-
Communication Expenses	483.47	435.88
Travelling & Conveyance	290.99	228.44
Transportation Cost	71.65	53.24
Repairs & Maintenance	233.39	209.86
Office Upkeep & Maintenance Expenses	564.80	506.78
Sales Promotion and Advertisement Expenses	204.18	-
Service Charges	67.12	81.88
Rent	443.94	281.59
Electricity & Water Expenses	573.60	548.45
Administrative Expenses	5.77	2.01
Printing & Stationery	21.79	22.38
Postage & Courier	6.98	5.48
Business Development Expenses	111.42	288.15
Legal & Professional Charges	1,301.45	1172.81
Auditors' Remuneration (Refer Note 23)	18.58	13.50
Recruitment & Training Cost	229.82	191.52
Cost of Services	8.20	4.56
Loss of Sale of Fixed Asset	25.69	-
CSR and Donation	51.70	18.25
Directors' Sitting Fees	7.46	8.05
Indirect Taxes Paid Under Demand	-	346.28
Expected Credit Loss	34.01	8.09
Share Issue Expenses	2.30	-
Fees Rate and Taxes	8.60	-
Interest Paid on Statutory Dues	14.53	-
Panalty Paid on Statutory Dues	8.98	-
Insurance Charges	24.93	-
Written Off Gst Under Protest	19.56	-
Membership & Subscription	0.47	-
Profession Tax Paid (Employer)	0.13	-
Stamping And Registration Charges	7.88	-
Miscellaneous Expenses	115.41	84.83
Total	**4,958.56**	**4,512.04**

Note 23: AUDITORS REMUNERATION

Particulars	For the Year 31-03-2026	For the Year 31-03-2025
(i) Payments to the auditors comprises of:		
As auditors : For Statutory Audit	20.25	16.25
For Tax Audit	6.70	6.45
For Other Services	6.10	2.95
Total	**33.05**	**25.65**

Note 24 : CONTINGENT LIABILITIES AND COMMITMENTS

Particulars	For the year 31-03-2026	For the year 31-03-2025
Commitments		
Corporate Guarantee provided by parent entity on behalf of subsidiary to Axis Bank	14,661.95	-
Disputed Indirect Tax Matters	133.92	22.56
Total	**14,795.87**	**22.56**

Note 25 : EARNINGS PER SHARE

Particulars	For the year 31-03-2026	For the year 31-03-2025
Numerator:		
Profit after tax attributable to equity shareholders	3,820.54	3,315.67
Denominator:		
Basic weighted average number of shares outstanding	26,28,73,263	23,93,49,933
Diluted weighted average number of shares outstanding	26,39,12,765	24,54,66,359
Earnings per share		
Basic	1.46	1.39
Diluted	1.45	1.35

* As the number of shares are increased by issue during the current year, hence the same is considered for the earliest period presented.

Note 26: DISCLOSURE IN PURSUANT TO IND AS 19 DEFINED BENEFIT EMPLOYEE

Assets and Liability (Balance Sheet Position)

Particulars	For the Year 31-03-2026	For the Year 31-03-2025
Present Value of Benefit Obligation at the end of the period	829.31	551.76
Fair Value of Plan Assets at the end of the Period	78.66	99.55
Surplus / (Deficit)	(750.65)	(452.22)
Effects of Asset Ceiling, if any	-	-
Net Asset / (Liability) Recognised in the Balance Sheet	**(750.65)**	**(452.22)**

Particulars	For the period 31-03-2026	For the period 31-03-2025
In Income Statement	104.42	85.59
In Other Comprehensive Income	81.55	42.29
Total Expenses Recognized during the period	**185.98**	**127.88**

Graphical Representation of Liability and Expenses

Particulars	For the period ending 31-03-2026	For the period ending 31-03-2025
Present Value of Obligation as at the beginning	501.33	396.07
Current Service Cost	70.90	57.31
Interest Expense or Cost	39.39	31.89
Past Service Cost	147.06	-
Re-measurement (or Actuarial) (gain) / loss arising from:	-	-
- change in demographic assumptions	-	-
- change in financial assumptions	(0.09)	8.07
- experience variance (i.e. Actual experience vs assumptions)	80.57	34.65
- others		
Effect of change in foreign exchange rates		
Benefits Paid	(60.28)	(26.66)
Acquisition Adjustment		
Present Value of Obligation as at the end	**778.88**	**501.33**

Expenses Recognised in the Income Statement

Particulars	For the period ending 31-03-2026	For the period ending 31-03-2025
Current Service Cost	70.90	57.31
Past Service Cost	147.06	-
Interest Expense or Cost	39.39	31.89
Loss / (Gain) on settlement	-	-
Net Interest Cost / (Income) on the Net Defined Benefit Liability / (Asset)	-	17.07
Expenses Recognised in the Income Statement	**257.35**	**106.27**

Particulars	For the period ending 31-03-2026	For the period ending 31-03-2025
Actuarial (gains) / losses		
- change in demographic assumptions	-	-
- change in financial assumptions	-0.09	8.07
- experience variance (i.e. Actual experience vs assumptions)	80.57	34.65
-Others	-	-
Return on plan assets, excluding amount recognised in net interest expense	1.08	(0.44)
Re-measurement (or Actuarial) (gain)/loss arising because of change in effect of asset ceiling	-	-
Components of defined benefit costs recognised in other comprehensive income	**81.55**	**42.29**

Actuarial Assumptions

We have used actuarial assumptions selected by the Group. The Group has been advised that the assumptions selected should be unbiased and mutually compatible and should reflect the Group's best estimate of the variables of the future. The Group has also been advised to consider the requirement of Para 44 of IndAS 19 in this regard.

(i) Financial Assumptions

The principal financial assumptions used in the valuation are shown in the table below:

Particulars	For the year ended March 31,2026	For the year ended March 31,2025
Discount rate (per annum)	6.54%	7.11%
Salary growth rate (per annum)	2%	2%

The discount rate indicated above reflects the estimated timing and currency of benefit payments. It is based on the yields/ reates available on applicable bonds as on the current valuation date.

The salary growth rate indicated above is the Company's best estimate of an increase in salary of the employees in future years, determined considering the general trend in inflation, senority, promotions, past experience and other relevant factors such as demand and supply in employment market, etc.

(ii) Demographic Assumptions

The principal demographic assumptions used in the valuation are shown in the table below:

Particulars	For the year ended March 31,2026	For the year ended March 31,2025
Mortality rate (% of IALM 2012-14 (Urban)	100%	100%
Normal retirement age	60 years	60 years
Attrition / Withdrawal rates, based on age: (per annum)		
For Service 1 years and below	80%	80%
For Service 2 years to 3 years	60%	60%
For Service 3 years to 4 years	50%	50%
For Service 5 years and above	40%	40%

(iii) Sensitivity Analysis

Significant actuarial assumptions for the detemination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analysis below have been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period, while holding all other assumptions constant. The results of sensitivity analysis is given below:

Particulars	As at 31-03-2026	As at 31-03-2025
Defined Benefit Obligation on Current Assumptions	**(750.65)**	**(452.22)**
Delta Effect of +1% Change in Rate of Discounting	(4.64)	(2.85)
Delta Effect of -1% Change in Rate of Discounting	4.86	2.98
Delta Effect of +1% Change in Rate of Salary Increase	4.51	3.09
Delta Effect of -1% Change in Rate of Salary Increase	(4.38)	(3.00)
Delta Effect of +1% Change in Rate of Employee Turnover	(1.01)	(0.76)
Delta Effect of -1% Change in Rate of Employee Turnover	1.02	0.77

Note 27: INCOME TAX RECONCILIATION

(a) Tax Expense recognised in Statement of profit and Loss comprises

Particulars	March 31, 2026	March 31, 2025
Current income tax:		
Current income tax charge	1,504.50	741.78
Change/ Credit in respect of earlier years	84.19	24.55
Deferred tax:		
Relating to origination and reversal of temporary differences	(219.88)	185.43
Income tax expense reported in the statement of profit or loss	**1368.80**	**951.76**

(b) Deferred tax related to items recognised in OCI during in the year

Particulars	March 31, 2026	March 31, 2025
Net loss/(gain) on remeasurements of defined benefit plans	20.53	10.64
Exchange differences on translation of foreign operations	(199.59)	(14.47)
Income tax charged to OCI	**(179.07)**	**(3.83)**

(c) Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for March 31, 2026 and March 31, 2025:

Particulars	March 31, 2026	March 31, 2025
Accounting profit before income tax	5,189.34	4,267.43
Tax on accounting profit#	1,306.05	1,074.03
Change/ Credit in respect of earlier years	84.19	24.55
Others	(21.44)	(146.81)
Tax expense reported in the statement of profit or loss	**1,368.80**	**951.76**

#The Statutory Tax Rate applicable to various entities in group range from 16.36% to 26.33%

(d) Components of Deferred tax assets/ (Liabilities) recognised in Balance sheet and Statement of profit and loss

Particulars	Balance Sheet		Statement of Profit and Loss	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Difference between Book depreciation and tax depreciation	(270.15)	(379.87)	(109.72)	235.59
Deferred Tax Liability on ROU IndAS 116	(895.35)	(948.41)	(53.06)	255.08
Deferred Tax (SD)	47.73	48.21	0.48	(16.65)
Deferred Tax Asset (Lease Liability as per IndAS 116)	971.81	1,014.37	42.56	(247.84)
Deferred tax on Loss	-	85.93	85.93	(52.71)
Deferred tax on Gratuity	105.07	60.15	(44.92)	(0.16)
Others	278.30	429.19	(141.15)	12.12
Deferred Tax Income / (Expense)			(219.88)	185.43
Net Deferred Tax Asset / (Liabilities)	**237.41**	**309.56**		

(e) Reconciliation of deferred tax liabilities (net):

Particulars	March 31, 2026	March 31, 2025
Opening balance as at 1st April	(309.56)	(53.56)
Tax (Income)/ Expense during the period recognised in		
(i) Statement of Profit and loss in profit and loss	(219.88)	185.43
(ii) Statement of Other Comprehensive Income	179.07	3.83
(iii) Statement of Other Equity	112.97	(445.26)
Closing balance as at 31st March	**(237.41)**	**(309.56)**

Note 28: RELATED PARTY TRANSACTIONS

(i) Details of Related Party

Particulars	Name of the Party
Enterprise over which Key Managerial Personnel has significant influence	Assurvest Capital Advisor LLP Cap Access Advisor Pvt Ltd Tech Worldwide Support Pvt Ltd Gurcharanlal Chhabra Foundation
Key Managerial Personnel	Akshay Chhabra Akash anand Karnik Arjun Bhatia Bharat Dighe Chandrasehkar Yeramalli Madhavi Gokhale Rajadhyaksha Rushabh Vyas Rajiv Desai Shalini Pritamdasani Sunil Kumar Jha Pritesh Sonawane Bhalchandra Inamdar
Relative of Key Managerial Personnel	Neyhaa Chhabra

(ii) Table providing total amount of transactions that have been entered into with related parties

Particulars	Year ended	Transactions during the year								
		Rent Paid	Remuneration paid	Loan taken	Loan Repaid	Dividend Receive	Sales	Sitting Fees	Reimbursement paid	Balance Outstanding
Related parties where control exists										
Akshay Chhabra	31.03.2026	14.40	131.25	-	-	-	-	-	-	9.06
	31.03.2025	14.40	100.00	27.02	27.02	-	-	-	-	1.30
Akashanand Karnik	31.03.2026	-	112.15	-	-	27.06	-	-	-	23.84
	31.03.2025	-	100.00	-	-	-	-	-	-	-
Chandrasehkar Yeramalli	31.03.2026	-	-	-	-	-	-	2.25	-	-
	31.03.2025	-	-	-	-	-	-	2.25	-	-
Arjun Bhatia	31.03.2026	-	-	-	-	-	-	1.05	-	-
	31.03.2025	-	-	-	-	-	-	0.90	-	-
Rushabh Vyas	31.03.2026	-	-	-	-	-	-	2.10	-	-
	31.03.2025	-	-	-	-	-	-	2.25	-	-
Madhavi Gokhale	31.03.2026	-	17.54	-	-	-	-	-	-	-
	31.03.2025	-	23.94	-	-	-	-	-	-	-
Bhalchandra Chintamani Inamdar	31.03.2026	-	2.24	-	-	-	-	-	-	-
	31.03.2025	-	40.81	-	-	-	-	-	-	-

NOTE 29: FINANCIAL RISK MANAGEMENT

The Group's activities expose it to a variety of financial risks, including market risk, credit risk and liquidity risk. The Group continues to focus on a system-based approach to business risk management. The Group's financial risk management process seeks to enable the early identification, evaluation and effective management of key risks facing the business. Backed by strong internal control systems, the current Risk Management System rests on policies and procedures issued by appropriate authorities; process of regular reviews / audits to set appropriate risk limits and controls; monitoring of such risks and compliance confirmation for the same.

a) Market risk

The Group's business exposes it to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of adverse weather conditions and lack of future markets. The Group closely monitors the changes in market conditions and select the sales strategies to mitigate its exposure to risk.

i. Foreign currency risk

The Group undertakes transactions denominated in foreign currency which results in exchange rate fluctuations. Such exchange rate risk primarily arises from transactions made in foreign exchange and reinstatement risks arising from recognised assets and liabilities, which are not in the Group's functional currency (Indian Rupees). A significant portion of these transactions are in US Dollar, Euro, etc.

Foreign currency exposure as at 31st March 2026 (Amount in Currency)

Particulars	EURO	QAR	USD	Total
Trade receivables	-	11,255	24,07,325	24,18,580
Bank Balances	-	-	-	-
Trade payables	4,200	-	-	4,200
Total	**4,200**	**11,255**	**24,07,325**	**24,22,780**

Foreign currency exposure as at 31st March 2025 (Amount in Currency)

Particulars	EURO	QAR	USD	Total
Trade receivables	15,880	87,762	27,86,388	28,90,030
Bank Balances	-	-	-	-
Trade payables	1,056	-	17,100	-
Total	**16,936**	**87,762**	**28,03,488**	**28,90,030**

Foreign currency sensitivity

Particulars	2025-2026		2024-25	
	1% Increase	1% Decrease	1% Increase	1% Decrease
USD	24,073.25	-24,073.25	28,034.88	-28,034.88
AED/Euro	42.00	-42.00	169.36	-169.36
QAR	112.55	-112.55	877.62	-877.62
Increase/(Decrease) in profit or loss	**24,227.80**	**-24,227.80**	**29,081.86**	**-29,081.86**

(ii) Equity Price Risk

The Group's investment portfolio consists of investments in quoted instruments like mutual funds carried at fair value in the balance sheet.

(iii) Credit risk

Credit risk arises from the possibility that counter party may not be able to settle their obligations as agreed. To manage this, the Group periodically assesses the financial reliability of customers, taking into account the financial condition, current economic trends, and analysis of historical bad debts and ageing of accounts receivable. Individual risk limits are set accordingly.

The average credit period on rendering of services is 30 days. Credit risk arising from trade receivables is managed in accordance with the Group's established policy, procedures and control relating to customer credit risk management.

(iv) Liquidity risk

Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at a reasonable price.

The Group's management is responsible for liquidity, funding as well as settlement management.

In addition, processes and policies related to such risks are overseen by senior management. Management monitors the Company's net liquidity position through rolling forecasts on the basis of expected cash flows.

Maturity profile of financial liabilities

The table below provides details regarding the remaining contractual maturities of significant financial liabilities at the reporting date based on contractual undiscounted payments.

As at 31 March 2026	Less than one year	1 to 5 years	Total
Borrowings	1,849.64	14,122.94	15,972.58
Trade payables	953.09	-	953.09
Other financial liabilities	1,824.95	8,611.51	10,436.46
Total	**4,627.68**	**22,734.45**	**27,362.13**

As at 31 March 2025	Less than one year	1 to 5 years	Total
Borrowings	559.65	148.85	708.51
Trade payables	462.01	-	462.01
Other financial liabilities	1,035.04	1,765.67	2,800.71
Total	**2,056.71**	**1,914.52**	**3,971.23**

(v) Capital management

For the purposes of the Group's Capital Management, capital includes issued capital and all other equity reserves.

The primary objective of the Group's Capital Management is to maximise shareholder value. The Group manages its capital structure and makes adjustments in the light of changes in economic environment and the requirements of the financial covenants. The Group does not have gearing as its cash and reserves are substantial to cover up borrowings.

Note 30 : CATEGORY WISE CLASSIFICATION OF FINANCIAL INSTRUMENTS

Particulars	Non - Current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Financial Assets measured at Fair value through Other Comprehensive Income				
Investment in quoted instruments	-	-	-	-
Investment in unquoted instruments	250.00	-	-	-
TOTAL	**-**	**-**	**-**	**-**

Financial Assets measured at Amortized Cost

Particulars	Non - Current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Security Deposits	1,036.93	833.92	-	-
Inter Corporate Deposits	-	587.19	4,371.14	-
Trade Receivables	-	-	9,728.50	7,376.69
Cash and Cash Equivalents	-	-	6,095.70	1,349.93
TOTAL	**1,036.93**	**1,421.11**	**20,195.34**	**8,726.62**

Financial assets measured at fair value through profit and loss

Particulars	Non - Current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Investment in equity based Mutual funds	-	-	-	-
Investments in Debt based Mutual Funds	-	-	-	14,748.90
TOTAL	**-**	**-**	**-**	**14,748.90**

Financial Liabilities measured at Amortized Cost

Particulars	Non - Current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Borrowings	14,122.94	148.85	1,849.64	559.65
Trade payables (including retained creditors)	-	-	953.09	462.01
TOTAL	**14,122.94**	**148.85**	**2,802.72**	**1,021.67**

If one or more of the significant inputs is not based on observable market data, the fair value is determined using generally accepted pricing models based on a discounted cash flow analysis, with the most significant inputs being the discount rate that reflects the credit risk of counterparty. This is the case with listed instruments where market is not liquid and for unlisted instruments.

The management consider that the carrying amounts of financial assets (other than those measured at fair values) and liabilities recognised in the financial statements approximate their fair value as on 31st March 2026 and 31st March 2025.

Note 30(B): FAIR VALUE HIERARCHY

The following table provides the fair value measurement hierarchy of the Company's financial assets and liabilities

As at 31.03.2026	Fair value hierarchy			
Financial Assets / Financial Liabilities	Fair Value as at 31.03.2026	Quoted Prices in active markets (Level 1)	Significant observable Inputs (Level 2)	Significant unobservable Inputs (Level 3)
Financial Assets measured at Fair value through other comprehensive income				
Investments in quoted equity shares	-	-	-	-
Investments in unquoted equity shares	250.00			
Financial Assets measured at Fair value through Profit and Loss				
Investments in Debt based Mutual Funds	-	-	-	-
Investment in equity based Mutual funds	-	-	-	-
Financial Liability measured at Fair value through Profit and Loss				

As at 31.03.2025	Fair value hierarchy			
Financial Assets / Financial Liabilities	Fair Value as at 31.03.2025	Quoted Prices in active markets (Level 1)	Significant observable Inputs (Level 2)	Significant unobservable Inputs (Level 3)
Financial Assets measured at Fair value through other comprehensive income				
Investments in quoted equity shares	-	-	-	-
Investments in unquoted equity shares				
Financial Assets measured at Fair value through Profit and Loss				
Investments in Debt based Mutual Funds	14,748.90	-	-	-
Investment in equity based Mutual funds	-	-	-	-
Financial Liability measured at Fair value through Profit and Loss				

The fair value of financial asset and liabilities measured at amortised cost approximate their fair values.

NOTE 31: MOVEMENT IN PROVISIONS

Gratuity

The movement in provisions for gratuity classified as follows:

Particulars	As at March 31, 2026	As at March 31, 2025
Present Value of Obligation as at the beginning	501.33	396.07
Current Service Cost	70.90	57.31
Past Service Cost	39.39	-
Interest Expense or Cost	147.06	31.89
Re-measurement of Actuarial (gain)/loss	80.48	42.72
Benefits Paid	(60.28)	(26.66)
Present Value of Obligation as at the end	**778.88**	**501.33**

The increase in the gratuity provision during the year is primarily attributable to:

- Increase in the overall salary cost of the company, which impacts the gratuity obligation,
- Re-measurement of actuarial assumptions
- Provisioning for current service cost and interest cost as per actuarial valuation.
- Reclassification of a portion of the liability from non-current to current based on the expected timing of settlement"

The group conducts an independent actuarial valuation annually to assess its gratuity obligations, in accordance with the applicable accounting standards

Expected Credit Losses

During the financial year, the Group has assessed the credit risk associated with its financial assets in accordance with the requirements of the Expected Credit Loss (ECL) model under Ind AS 109.

The provision reflects the Group's estimation of potential credit losses arising from trade receivables considering factors such as historical default rates, and credit risk profiles.

The movement in provisions for Expected Credit Losses classified as follows:

Particulars	As at March 31, 2026	As at March 31, 2025
Provision as at the beginning	132.48	124.39
Provision made during the year	20.74	8.09
Provision as at the end	**153.22**	**132.48**

Leave Encashment Provision

The Group has made a provision for leave encashment as per applicable statutory requirements and its internal policies. This provision represents the estimated liability for earned leave accrued to employees up to the reporting date, which is expected to be settled either through encashment during employment or upon separation.

The liability has been actuarially valued and recognized in the books in accordance with the principles of accrual accounting and Ind AS 19. The provision reflects a prudent estimate of the Group's obligation based on employee service, leave balances, and prevailing salary structures.

The movement in provisions for Leave Encashment classified as follows:

Particulars	As at March 31, 2026	As at March 31, 2025
Provision as at the beginning	98.59	78.34
Provision made during the year	32.74	27.38
Benefits paid	(10.98)	(7.13)
Provision as at the end	**120.36**	**98.59**

NOTE 32: CORPORATE SOCIAL RESPONSIBILITY

In accordance with the requirements of Section 135 of the Companies Act, 2013, and the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Group has duly constituted a Corporate Social Responsibility Committee and developed a CSR Policy.

For the financial year ended 31st March 2026, the Group was required to spend ₹ 65.40 lakhs, being 2% of the average net profits of the Company and its subsidiary made during the three immediately preceding financial years, towards CSR activities.

The Parent entity has fully complied with its CSR obligations for the year by making a contribution of ₹ 51.70 lakhs to Rotary Club of Bombay Midcity Trust, D R V A Charitable Trust & Aarya International School , a registered trust engaged in carrying out various eligible CSR activities as specified in Schedule VII of the Companies Act, 2013. Additionally, the subsidiary has made a contribution of ₹ 13.70 lakhs to the DRVA Charitable Trust, a registered organization engaged in carrying out eligible CSR activities.

There are no unspent CSR amounts as at 31st March 2026.

There are no unspent CSR amounts as at 31st March 2025.

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
CSR expenditure	65.40	51.26
Total	**65.40**	**51.26**

Particulars	Amount Paid	Amount yet to be Paid	Total
i) Construction/Acquisition of any asset	-	-	-
ii) On Purpose Other than (i) above	-	-	-

Amount Spent during the year	Year ended 31 March 2026	Year ended 31 March 2025
i) Amount required to be spent by the Group during the year	65.40	51.26
ii) Amount of expenditure incurred	65.40	51.26
iii) Shortfall at the end of the year	-	-
iv) Total of previous years shortfall	-	-
v) Reason for shortfall	Not Applicable	Not Applicable
vi) Nature of CSR activities	Child Development, Educational Initiatives and Healthcare related services	Philantrohic and Healthcare related services
vii) Details of Related Party Transactions	Not Applicable	Not Applicable

NOTE 33: OTHER NOTES & DISCLOSURES

(a) Preferential Issue of Shares & Warrants

During the financial year ended 31st March 2026, an amount of 107.60 lakhs pertaining to the preferential allotment made by the Parent Company in an earlier financial year was converted into equity shares in accordance with the applicable terms of the issue. There was no deviation or variation in the utilisation of funds from the stated objects of the issue.

The funds raised through the preferential issue are being utilised in line with the objects stated in the offer document and the terms of the issue. The utilisation of funds has been periodically reviewed by the management and reported to the Audit Committee and Board of Directors.

(b) Stock & Debtors Statement

In accordance with the terms and conditions of the working capital facilities sanctioned by the Company's bankers, the Company is required to submit monthly statements of trade receivables (debtors) to the bank as part of its regular reporting obligations.

The Company has duly submitted these monthly debtors statements during the financial year ended 31st March 2026. The details of trade receivables furnished to the bank have been consistently in line with the books of accounts maintained by the Company for all months during the year.

There have been no discrepancies or variations between the books of accounts and the information submitted to the bank, thereby ensuring transparency and compliance with the terms of the banking arrangements.

(c) Disclosure regarding loans given pursuant to section 186(4) of the Companies Act, 2013

For the F.Y. ended 31st March 2026

Name of Party	Opening Balance	Loan advanced during the year	Loan advanced received back during the year	Net Interest for the year	Closing Balance	Rate of Interest	Purpose of Loan
Ramkumar Morarkar & Sons Private Limited	487.29	-	-	48.60	535.89	12%	Excess funds parked for returns
C Tex Solutions Pvt Ltd	-	167.50	-	5.66	173.16	12%	Excess funds parked for returns
Bima Pay Technology Pvt Ltd	-	500.00	500.00	52.14	52.14	12%	Excess funds parked for returns
Areeza Strategy Partners LLP	635.64	625.00	22.50	127.89	1,366.04	12%	Excess funds parked for returns
Bengal Tigers Capital Advisors LLP	250.37	-	250.00	15.76	16.13	12%	Excess funds parked for returns
Brightful Commercial Pvt Ltd	334.35	-	240.00	22.84	117.20	12%	Excess funds parked for returns
Dashmesh Bullion & Jewels	-	660.00	-	4.67	664.67	12%	Excess funds parked for returns
Essar India Ltd	-	600.00	-	11.94	611.94	12%	Excess funds parked for returns

Leadadroit Services Pvt Ltd	626.72	-	-	62.64	689.36	12%	Excess funds parked for returns
Prikar Properties Pvt Ltd	200.46	-	217.07	16.61	-	12%	Excess funds parked for returns
Vincent Commercial Company Ltd	1,330.10	-	698.90	109.05	740.24	12%	Excess funds parked for returns

For the F.Y. ended 31st March 2025

Name of Party	Opening Balance	Loan advanced during the year	Loan advanced received back during the year	Net Interest for the year	Closing Balance	Rate of Interest	Purpose of Loan
Ramkumar Morarkar & Sons Pvt Ltd	-	450.00	-	37.29	487.29	12%	Excess funds parked for returns
Vincent Commercial Company Ltd	21.31	300.00	250.00	28.59	99.90	12%	Excess funds parked for returns

(d) Disclosure regarding Acquisition of Netcom Group

During the year ended 31 March 2026, One Point One Solutions MENA Holdings Limited, a wholly owned subsidiary of the Company, acquired control over the Netcom Group, comprising entities operating in Costa Rica, Colombia and Panama, with effect from 28 February 2026, pursuant to the Purchase and Sale Agreement dated 19 December 2025.

The acquisition has been accounted for as a business combination under Ind AS 103 – Business Combinations using the acquisition method. The acquisition is in line with the Group's strategy of expanding its global BPM and customer experience capabilities, strengthening its presence in the Latin American market and enhancing its nearshore delivery capabilities.

The aggregate purchase consideration for the acquisition was USD 33.37 million, comprising consideration paid/payable in accordance with the terms of the acquisition agreement. The consideration payable in respect of the balance acquisition has been recognised at its present value as at the acquisition date.

The identifiable assets acquired and liabilities assumed have been recognised at their acquisition-date fair values. The excess of the consideration transferred over the fair value of identifiable net assets acquired has resulted in recognition of goodwill amounting to USD 28.78 million. The goodwill primarily represents expected synergies, future growth opportunities, customer relationships and the value of the assembled workforce arising from the acquisition.

The financial results of the Netcom Group have been consolidated from 28 February 2026, being the date on which control was obtained. For the period from the acquisition date to 31 March 2026, the Netcom Group contributed revenue of USD 2.17 million and profit after tax of 0.19 million to the Group's consolidated financial statements.

Note 34: RATIO ANALYSIS

Sr. No.	Particulars	Formula	Current Year	Previous Year	Change	% Change	Explanation
a.	Debt equity Ratio (In Times)	Total borrowings (Long Term Debts) / Total equity (Shareholders Fund)	0.48	0.12	0.36	307.14	The increase in the Debt Equity Ratio is primarily attributable to an increase in long-term borrowings during the year to support the Company's acquisition in LATAM. Despite the increase in leverage, the ratio remains at a moderate level, reflecting a comfortable capital structure.
b.	Debt service coverage ratio (DSCR) (In Times)	Profit before interest tax and exceptional items from continuing operations / Interest expense + Principal repayments made during the period for long term borrowings	2.60	1.48	1.12	75.71	The improvement in DSCR is primarily attributable to improved operating earnings and stronger cash-generating capacity during the year. The higher ratio indicates an enhanced ability of the Company to meet its interest and principal repayment obligations.
c.	Interest Service Coverage Ratio (ISCR) (In Times)	Profit before interest tax and exceptional items from continuing operations / Interest expense	8.10	7.77	0.33	4.29	The decrease in the Current Ratio is primarily attributable to an increase in current liabilities relative to current assets during the year. Notwithstanding the moderation, the ratio remains at a comfortable level, indicating adequate liquidity to meet the Company's short-term obligations.
d.	Current Ratio (In Times)	Current assets / Current liabilities	2.64	3.23	(0.58)	18.11	The Current Ratio decreased from 2.65 times to 1.84 times mainly due to an increase in current liabilities and/or reduction in current assets. However, the ratio remains above 1, indicating that the Company continues to maintain adequate short-term liquidity.
e.	Long term debt to working capital ratio (In Times)	Long term borrowings [Including current maturities of long term borrowings] / Current assets (-) Current liabilities [excluding current maturities of long term borrowings]	1.33	0.43	0.90	209.41	The increase is primarily attributable to an increase in long-term borrowings, including current maturities, during the year. The movement is in line with the Company's financing requirements for its strategic growth initiatives.
f.	Trade Receivables Turnover Ratio (In Times)	Revenue from operations for trailing 12 months / Average gross trade receivables	3.66	3.59	0.08	2.15	The Trade Receivables Turnover Ratio moderated marginally from 3.59x in FY 2024-25 to 3.66x in FY 2025-26, primarily due to a relatively higher average trade receivables balance during the year. The movement is also attributable to the timing of billing and collections from customers. Despite the marginal moderation, the ratio remains broadly stable and reflects continued effective management of the Company's receivables
g.	Trade Payables Turnover Ratio (In Times)	Net Credit purchases / Average trade payable	7.01	10.45	(3.45)	32.97	The decrease in Trade Payables Turnover Ratio is primarily attributable to an increase in average trade payables during the year. The movement reflects the timing of vendor payments and the Company's working capital management during the year.
h.	Net profit margin (In Percentage)	Net profit after tax from continuing operations and discontinued operations / Revenue from operations	13.89%	12.98%	0.01	7.03	The improvement in Net Profit Margin reflects improved profitability and operating efficiency during the year. The increase indicates better conversion of revenue from operations into profit after considering operating expenses, finance costs and taxes.
I	Net Capital Turnover Ratio(In Times)	Revenue from operations / Capital	0.68	0.63	0.04	7.06	The improvement in Net Capital Turnover Ratio indicates better utilisation of capital employed in generating revenue from operations during the year.
j.	Retrun on Capital Employed (In Percentage)	Profit before Interest and Tax / Capital Employed	7.98%	10.72%	(0.03)	25.56	ROCE declined from 10.72% to 7.98%, a decrease of 2.74 percentage points (25.56%), primarily on account of a disproportionate increase in Capital Employed relative to the growth in Profit before Interest and Tax (PBIT)
k.	Return on Equity (In Percentage)	Profit for the Year / Shareholder's Equity	8.26%	8.19%	0.00	0.91	The Return on Equity remained broadly stable during the year. The marginal improvement reflects growth in profitability broadly in line with the increase in shareholders' equity during the year.

Note 35 : ADDITIONAL REGULATORY INFORMATION

1 The Group do not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami Property.

2 The Group do not have any transactions with companies struck off.

3 The Group do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

4 The Group have not traded or invested in Crypto currency or Virtual Currency during the financial year.

5 The Group have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

6 The Group have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

7 The Group have no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)

8 The Group has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017

9 Other disclosure requirements as required under Schedule III, as amended are either NIL or Not Applicable.

As per out report of even date attached

For S I G M A C & CO
CHARTERED ACCOUNTANTS
FRN : 116351W

Rahul Sarda
Partner, ICAI M. No.: 135501
Place : Mumbai
Date : 27th May, 2026

For ONE POINT ONE SOLUTIONS LIMITED

Akshay Chhabra
Chairman & Managing Director
DIN: 00958197

Akashanand Karnik
Whole Time Director
DIN: 07060993

Sunil Kumar Jha
Chief Financial Officer

Pritesh Sonawane
Company Secretary

Notice of AGM

1POINT1

One Point One Solutions Limited

CIN: L74900MH2008PLC182869
Registered Office: Unit no. 501, 5th Floor, Naman Centre, G Block, C-31,
Bandra Kurla Complex, Bandra (E), Mumbai 400051, Maharashtra, India
E-mail: investors@1point1.com; Website: www.1point1.com
Tel. No.: 022-6687 3800; Fax No.: 022-6687 3899

NOTICE OF THE EIGHTEENTH ANNUAL GENERAL MEETING

NOTICE is hereby given that the 18th Annual General Meeting ("the AGM / the meeting") of the members of One Point One Solutions Limited ("the Company") will be held on Friday, 25th September, 2026, at 11:00 a.m. (IST) through Video Conference ("VC") / Other Audio Visual Means ("OAVM") ("hereinafter referred to as "electronic mode") to transact the following business:

ORDINARY BUSINESS:

ITEM NO. 1: To receive, consider and adopt the audited financial statements (including audited standalone and consolidated financial statements) of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon:

ITEM NO. 2: To consider and approve re-appoint of Mrs. Shalini Pritamdasani (DIN: 00073508), who retires by rotation and being eligible offers her candidature for re-appointment:

SPECIAL BUSINESS:

ITEM NO. 3: APPROVAL FOR PROVIDING LOANS/ADVANCES TO ONE POINT ONE TECHNOLOGY LABS PVT. LTD., A SUBSIDIARY COMPANY OF THE COMPANY, IN ONE OR MORE TRANCHES, UP TO AN AGGREGATE AMOUNT OF ₹ 50 CRORES, UNDER SECTIONS 185, 186 AND 188 OF THE COMPANIES ACT, 2013 AND REGULATION 23(4) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015:

To consider and, if thought fit, to pass the following resolution as a special resolution:

"RESOLVED THAT pursuant to the provisions of Sections 185, 186, 188 and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") and the rules made thereunder, and Regulation 23(4) and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations") (including any statutory modification(s) or re-enactment thereof for the time being in force), the consent of the members of the Company be and is hereby accorded to the Board of Directors (the "Board") to give one or more loans, advances, or provide any guarantee or security, in one or more tranches, to One Point One Technology Labs Pvt. Ltd. (the "Subsidiary Company"), up to an aggregate amount not exceeding 50 Crores (Rupees Fifty Crores only) outstanding at any point in time, on such terms and conditions as the Board may deem fit, including but not limited to the charging of interest at the rate of 9.5% (Nine point five percent) per annum, or such other rate as may be mutually agreed and in compliance with the provisions of the Act and applicable laws.

RESOLVED FURTHER THAT the Board be and is hereby authorized to determine the timing, amount, tenure, security, and other terms and conditions of each tranche of the loan/advance, and to take all such steps as may be necessary, expedient, or desirable to give effect to the aforesaid resolution, including but not limited to executing all documents, deeds, agreements, and writings as may be required in this regard.

RESOLVED FURTHER THAT in compliance with Regulation 23(4) and other applicable regulations of the SEBI LODR Regulations 2015, the Audit Committee shall review and recommend the proposed transaction, and the transaction being a material related party transaction, shall require prior approval of the members by way of an Ordinary Resolution, and the related parties shall abstain from voting on such resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of the powers conferred by this resolution to any Committee of Directors or any Director(s) or Officer(s) of the Company, as the Board may deem fit, to give effect to the foregoing resolution."

ITEM NO. 4: APPROVAL FOR INVESTMENTS IN ANY BODY CORPORATE AND LOANS AND GUARANTEES TO ANY BODIES CORPORATE AND PERSONS, UNDER SECTION 186 OF THE COMPANIES ACT, 2013 AND REGULATION 23(4) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015:

To consider and, if thought fit, to pass the following resolution as a special resolution:

"RESOLVED THAT pursuant to the provisions of Section 186 of the Companies Act, 2013 (the "Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, and other applicable provisions of the Act (including any statutory modification(s) or re-enactment thereof for the time being in force), and Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations"), and subject to such approvals, consents, permissions and sanctions as may be necessary or required from any regulatory or appropriate authorities, the consent of the members of the Company be and is hereby accorded to the Board of Directors (including any Committee thereof) to do the following, as in their absolute discretion they may deem beneficial and in the interest of the Company:

(a) Investments in Bodies Corporate:

To invest/acquire from time to time, by way of subscription, purchase, conversion or otherwise, Equity Shares, Preference Shares, Debentures (whether convertible or non-convertible) or any other financial instruments of one or more bodies corporate, whether in India or outside India, which may or may not be subsidiary(ies) of the Company, as the Board may think fit, up to an aggregate amount not exceeding ₹500 Crores (Rupees Five Hundred Crores only) outstanding at any point in time.

(b) Loans/Advances to Bodies Corporate and Persons:

To make/give from time to time any loan or loans to anybody or bodies corporate, whether in India or outside India, which may or may not be subsidiary(ies) of the Company, or to any persons, as the Board may think fit, up to an aggregate amount not exceeding ₹500 Crores (Rupees Five Hundred Crores only) outstanding at any point in time.

(c) Guarantees and/or Security:

To give from time to time any guarantee(s) and/or provide any security to any person(s), any Body Corporate, Bank, Financial Institutions or any other institution in India or outside India, in respect of or against any loans to or to secure any financial arrangement of any nature by any other person(s) or Body(ies) Corporate, whether in India or outside India, which may or may not be subsidiary(ies) of the Company, as the Board may think fit, up to an aggregate amount not exceeding ₹ 500 Crores (Rupees Five Hundred Crores only) outstanding at any point in time.

RESOLVED FURTHER THAT the consent of the Company be and is hereby accorded to the Board including any Committee of Directors, pursuant to the applicable provisions of the Companies (Meetings of Board and its Powers) Rules, 2014 and Section 186 of the Act, to give any loan to, or guarantee or provide any security on behalf of, or acquire securities of, the Wholly Owned Subsidiaries of the Company, for such sums as may be decided by the Board/Committee of Directors, subject to the provisions of Section 186 of the Act.

RESOLVED FURTHER THAT in compliance with Regulation 23(4) of the SEBI LODR Regulations, the Audit Committee shall review and recommend the proposed transactions, and all material related party transactions entered into pursuant to this resolution shall require prior approval of the members by way of an Ordinary Resolution, and the related parties shall abstain from voting on such resolution.

RESOLVED FURTHER THAT for the purpose of giving effect to the above resolution, the Board/Committee be and is hereby authorized to agree, make, accept and finalize all such terms, conditions, modifications and alterations as it may deem fit, within the above limits, including the power to transfer/dispose of the investments so made from time to time, and the Board/Committee is also hereby authorized to resolve and settle all questions, difficulties or doubts that may arise in regard to such investments, loans, guarantees and security, and to finalize and execute all agreements, documents and writings, and to do all acts, deeds and things in this connection and incidental thereto, as the Board/Committee in its absolute discretion may deem fit, without being required to seek any further consent or approval of the members or otherwise, to the end and intent that they shall be deemed to have been given approval thereto expressly by the authority of this resolution."

ITEM NO. 5: APPROVAL FOR BORROWING BY THE BOARD OF DIRECTORS IN EXCESS OF THE AGGREGATE OF THE COMPANY'S PAID-UP SHARE CAPITAL, FREE RESERVES AND SECURITIES PREMIUM, UNDER SECTION 180(1)(C) OF THE COMPANIES ACT, 2013:

To consider and, if thought fit, to pass the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 180(1)©and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") and the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), the consent of the members of the Company be and is hereby accorded to the Board of Directors (the "Board") to borrow from time to time, as they may think fit, any sum or sums of money, whether by way of loans, advances, issue of debentures or any other debt instrument, from banks, financial institutions, bodies corporate or any other person(s), on such terms and conditions as the Board may deem fit, including the creation of mortgage, charge or hypothecation on the Company's assets and properties, notwithstanding that the money to be borrowed, together with the money already borrowed by the Company (apart from temporary loans obtained from the Company's bankers in the ordinary course of business), may exceed the aggregate of the Company's paid-up share capital, free reserves and securities premium .

RESOLVED FURTHER THAT pursuant to Section 180(2) of the Act, the total amount up to which the Board is authorized to borrow shall not exceed ₹ 500 Crores (Rupees Five Hundred Crores only) outstanding at any point in time.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board be and is hereby authorized to do all such acts, deeds, matters and things, and to execute all such documents, agreements and writings as may be necessary, expedient or desirable, and to settle all questions, difficulties or doubts that may arise in this regard."

ITEM NO. 6: APPROVAL FOR ISSUE OF 15,00,000 WARRANTS, CONVERTIBLE INTO EQUITY SHARES ON PREFERENTIAL BASIS TO THE PERSON BELONGING TO THE NON-PROMOTER CATEGORY:

To consider and, if thought fit, to pass the following Resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of sections 23, 42, 62(1) (c)and other applicable provisions of the Companies Act, 2013 ("the Act") read with the Companies (Prospectus and Allotment of Securities) Rules, 2014 and the Companies (Share Capital and Debentures) Rules, 2014, as amended, (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Memorandum and Articles of Association of the Company, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("ICDR Regulations"), the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, as amended ("Takeover Regulations"), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)

Regulations, 2015 ("Listing Regulations") and the policies, rules, regulations, guidelines, notifications and circulars, if any, issued by the Government of India, Ministry of Corporate Affairs ("MCA") or any other competent authority, as may be necessary, including the Securities and Exchange Board of India ("SEBI"), National Stock Exchange of India Limited ("NSE") and Bombay Stock Exchange Limited ("BSE") where the Equity Shares of the Company are listed and subject to the necessary approval(s), consent(s), permissions(s) and/or sanction(s), if any, of the appropriate authorities, institutions or bodies as may be required, and subject to such conditions as may be prescribed by any of them while granting any such approval(s), consent(s), permission(s) and/or sanction(s) and which may be agreed to by the Board of Directors of the Company ("the Board") (which term shall be deemed to include any committee which the Board may have constituted or hereinafter constitute to exercise its powers including the powers conferred by this resolution), the consent of the Members be and is hereby accorded to create, issue, offer and allot, from time to time in one or more tranches, up to 15,00,000 (Fifteen Lakhs) Warrants ("Warrants") each Warrant convertible into 1 (one) Equity Share of the Face Value of Rs. 2/- (Rupees Two Only) each on a preferential basis, for cash, at an issue price of Rs. 60/- (Rupees Sixty Only) including premium of Rs. 58/- (Rupees Fifty-Eight Only) each per Warrant at the price determined by the board in accordance with the pricing guidelines prescribed under Chapter V of the SEBI ICDR Regulations ('Warrant Issue Price') aggregating to an amount not exceeding Rs. 9,00,00,000/- (Rupees Nine Crores Only), to the following non-promoter entity (hereinafter referred to as the "Proposed Allottee of Warrant"), entitling the warrant holder to exercise option to convert and get allotted 1 (One) Equity Share of Face Value of Rs. 2/- (Rupees Two Only) each of the Company ("Equity Shares") for each Warrant, within a period of 18 (Eighteen) months from the date of allotment of the Warrants, and in such form and manner and in accordance with the provisions of ICDR Regulations and Takeover Regulations or other applicable laws and on such terms and conditions as the Board may, in its absolute discretion think fit and without requiring any further approval or consent from the Members:

Sr. No.	Names of the Proposed Allottees Warrants	Category (Promoter and Non-Promoter)	No. of Warrants proposed to be issued (up to)	Issue Price (INR)	Outcome of the subscription / Investment amount (INR) (Approx/ maximum.)
1	Raavi Enterprise	Non-Promoter	15,00,000	60	9,00,00,000

RESOLVED FURTHER THAT in terms of the provisions of Chapter V of ICDR Regulations including Regulation 161, the "Relevant Date" for determining the Floor Price of Warrants shall be Wednesday, August 26, 2026, being the date 30 days prior to the date of the Annual General Meeting of the shareholders of the Company scheduled to be held on Friday, September 25, 2026.

RESOLVED FURTHER THAT without prejudice to the generality of the above, the issue of the Warrants shall be subject to the following terms and conditions apart from the other terms and conditions as prescribed under applicable laws:

a. The Warrant holders shall, subject to the SEBI (ICDR) Regulations and other applicable rules, regulations and laws, be entitled to exercise the Warrants in one or more tranches within a period of 18 (Eighteen) months from the date of allotment of the Warrants by issuing a written notice to the Company specifying the number of Warrants proposed to be exercised. The Company shall accordingly issue and allot the corresponding number of Equity Shares of face value of Rs. 2/- (Rupees Two Only) each to the Warrant holders;

b. An amount equal to 25% (Twenty-Five Percent) of the Warrant Issue Price shall be payable at the time of subscription and allotment of each Warrant and the balance 75% (Seventy-Five Percent) of the Warrant Issue Price shall be payable by the Warrant Holder(s) on or before the exercise of the entitlement attached to the Warrant(s) to subscribe for the Equity Shares;

c. The respective Warrant holder shall make payment of Warrant price from their own bank account into to the designated bank account of the Company;

d. The Warrants shall be exercised in a manner that shall be in compliance with the minimum public shareholding norms prescribed for the Company under the Listing Regulations and the Securities Contract (Regulation) Rules, 1957;

e. The Warrants themselves until converted into Equity Shares, does not give to the Warrant Holder any rights (including any dividend or voting rights) in the Company in respect of such Warrants;

f. The Equity Shares to be so allotted upon the exercise of the Warrants shall be in dematerialized form and shall be subject to the provisions of the Memorandum and Articles of Association of the Company and shall rank pari-passu in all respect including dividend, with the existing Equity Shares of the Company;

g. The Warrants and the Equity Shares issued pursuant to the exercise of the Warrants shall be locked-in as prescribed under Chapter V of the ICDR Regulations from time to time;

h. The Company shall re-compute the price of the Warrants/ Equity Shares issued upon exercise of the Warrants in terms of the ICDR Regulations, where it is required to do so and the differential price, if any, shall be required to be paid by such Warrant Holders to the Company in accordance with the provisions of the ICDR Regulations;

I The allotment of Warrants pursuant to this resolution shall be completed within a period of 15 (fifteen) days from the passing of this resolution, provided that, where the allotment pursuant to this resolution is pending on account of pendency of any approval for such allotment by any regulatory authority or the Central Government, the allotment shall be completed within a period of 15 (fifteen) days from the date of receipt of last of such approval(s);

j. The allotment of the Equity Shares pursuant to exercise of Warrants shall be completed within a period of 15 (Fifteen) days from the date of such exercise by the allottee; and warrants so allotted under this resolution shall not be sold, transferred, hypothecated or encumbered in any manner during the period of lock in provided under SEBI ICDR Regulations except to the extent and in the manner permitted there under.

k. In the event that, a Warrant holder does not exercise the Warrants within a period of 18 (Eighteen) months from the date of allotment of such Warrants, the unexercised Warrants shall lapse and the amount paid by the Warrant holders on such Warrants shall stand forfeited by Company.

l. The Company shall procure the listing and trading approvals for the resulting Equity Shares to be issued and allotted to the Warrant Holders upon exercise of the Warrants are received from the relevant Stock Exchanges in accordance with the ICDR Regulations and the Listing Regulations;

RESOLVED FURTHER THAT pursuant to the provisions of the Act and subject to receipt of such approvals as may be required under applicable law, the consent of the Members of the Company be and is hereby accorded to record the name and address of the proposed allottee and issue a private placement offer cum application letter in the Form PAS-4 to the proposed allottees inviting to subscribe to the Warrants in accordance with the provisions of the Act.

RESOLVED FURTHER THAT any of the Director of the board or Company Secretary of the Company be and are hereby severally authorized to issue and allot such number of Equity Shares of the Company as may be required to be issued and allotted up to exercise of the Warrants held by the Warrant Holders;

RESOLVED FURTHER THAT any of the Director of the board or Company Secretary of the Company be and are hereby severally authorized to do all such acts, deeds and things as may be required in connection with the aforesaid resolution, including issue of offer letter, making necessary filings with Stock Exchanges and regulatory authorities and execution of any documents on behalf of the Company and to represent the Company before any governmental / regulatory authorities to give effect to the aforesaid resolution;

RESOLVED FURTHER THAT any of the Director of the board or Company Secretary of the Company be and are hereby severally authorized to do all such acts, deeds, matters and things as it may in its absolute discretion deem necessary or desirable to give effect to the above resolutions, including without limitation to issue and allot Equity Shares upon exercise of the Warrants, to issue certificates/ clarifications on the issue and allotment of Warrants and thereafter allotment of Equity Shares further to exercise of the Warrants, effecting any modifications to the foregoing (including to determine, vary, modify or alter any of the terms and conditions of the Warrants including deciding the size and timing of any tranche of the Warrants), entering into contracts, arrangements, agreements, memoranda, documents to give effect to the resolutions above (including for appointment of agencies, consultants, intermediaries and advisors for managing issuance of Warrants and listing and trading of Equity Shares issued on exercise of Warrants), including making applications to Stock Exchanges for obtaining of in-principle approval, filing of requisite documents with the Registrar of Companies, National Securities Depository Limited (NSDL), Central Depository Services (India) Limited (CDSL) and/ or such other authorities as may be necessary for the purpose, seeking approvals from lenders (where applicable), to take all such steps as may be necessary for the admission of the Warrants and Equity Shares (to be issued on exercise of the Warrants) with the depositories, viz. NSDL and CDSL and for the credit of such Warrants / Shares to the respective dematerialized securities account of the Proposed Allottees, and to delegate all or any of the powers conferred by the aforesaid resolutions on it to any committee of directors or any director(s) or officer(s) of the Company and to revoke and substitute such delegation from time to time, as deemed fit by the Board, to give effect to the above resolutions and also to initiate all necessary actions for and to settle all questions, difficulties, disputes or doubts whatsoever that may arise, including without limitation in connection with the issue and utilization of proceeds thereof, signing of all deeds and documents as may be required without being required to seek any further consent or approval of the Members and take all steps and decisions in this regard;

RESOLVED FURTHER THAT a copy of the aforesaid resolution certified to be true by anyone of the Directors of the Company or the Company Secretary of the Company be furnished to the appropriate authorities with a request to act thereon."

By order of Board of Director
For One Point One Solutions Limited

Sd/-
Pritesh Sonawane
Company Secretary and Compliance Officer
Place: Navi Mumbai
Date: 2nd September 2026

Reg. Office: Unit no. 501, 5th Floor, Naman Centre,
G Block, C-31, Bandra Kurla Complex,
Bandra (E), Mumbai 400051,
Maharashtra, India

NOTES:

1. The Ministry of Corporate Affairs ('MCA') allows companies to hold AGM through Video Conferencing or Other Audio Visual Means ('VC/OAVM'), without physical presence of Members at a common venue. In compliance with the MCA Circulars, AGM of the Company is being held through VC/OAVM. The proceedings of the AGM are deemed to be conducted at the Registered Office of the Company situated at Unit no. 501, 5th Floor, Naman Centre, G Block, C-31, Bandra Kurla Complex, Bandra (E), Mumbai 400051, Maharashtra, India.

   [General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020 and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025, collectively referred to as 'MCA Circulars']

2. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("the Act") setting out material facts concerning the special business matters, is annexed hereto.

3. The Company is convening the 18th Annual General Meeting (the AGM / the meeting) through Video Conferencing (VC)/Other Audio Visual Means (OAVM), without the physical presence of the Members at a common venue.

4. Pursuant to the provisions of the Companies Act, 2013, a Member entitled to attend and vote at the Annual General Meeting is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company, however, since this AGM is being held pursuant to the MCA Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the Annual General Meeting and hence the Proxy Form and Attendance Slip are not annexed to the Notice.

5. In terms of Section 108 of the Companies Act, 2013, the Company is providing facility for voting by electronic means ("e-voting") to its members for which the Company has engaged the services of MUFG Intime India Private Limited through its Instavote platform to provide e-voting facilities. The Board of Directors of the Company has appointed Mr. Mihen Halani (Membership No: F9926) (CP No.12015) and in his absence Ms. Nidhi Grover (Membership No: A55595) associates of M/s. Mihen Halani & Associates., Practicing Company Secretaries, as Scrutinizer to scrutinize the voting and remote e-voting and e-voting at the meeting process in a fair and transparent manner.

6. Institutional/Corporate Shareholders (i.e. other than individuals/HUF, NRI, etc.) are required to send a scanned copy (PDF/JPEG Format) of its Board Resolution or governing body Resolution / Authorisation etc., authorising its representative to attend the Annual General Meeting through VC / OAVM on its behalf and to vote through remote e-voting. The said Resolution /Authorization shall be sent to the Scrutinizer by email through their registered email address to mihenhalani@mha-cs.com with copies marked to the Company at pritesh.sonawane@1point1.com and to its RTA at https://enotices@in.mpms.mufg.com

7. Registration of email ID and Bank Account details:

   In case the shareholder's email ID is already registered with the Company/its Registrar & Share Transfer Agent "RTA"/Depositories, the log in details for e-voting are being sent on the registered email address.

   In case the shareholder has not registered his/her/their email address with the Company/its RTA/ Depositories and have not updated the Bank Account mandate for receipt of dividend, the following instructions to be followed:

   a. Kindly log in to the website of our RTA, MUFG Intime India Private Limited, https://in.mpms.mufg.com under Investor Services > Email/Bank detail Registration - fill in the details and upload the required documents and submit. OR

   b. In the case of Shares held in Demat mode:

      The shareholder may contact the Depository Participant ("DP") and register the email address and bank account details in the demat account as per the process followed and advised by the DP.

8. The Notice of the Annual General Meeting along with the Annual Report for the financial year 2025-26 is being sent only by electronic mode to those Members whose email addresses are registered with the Company / Depositories in accordance with the aforesaid MCA and SEBI circulars. Members may note

that the Notice of Annual General Meeting and Annual Report for the financial year 2025-26 will also be available on the Company's website www.1point1.com websites of the National Stock Exchange of India Limited at www.nseindia.com and website of Bombay Stock Exchange Limited at www.bseindia.com and website of RTA https://in.mpms.mufg.com. Members can attend and participate in the Annual General Meeting through VC / OAVM facility only.

9. Members attending the meeting through VC/ OAVM shall be counted for the purposes of reckoning the quorum under Section 103 of the Companies Act, 2013.

10. Shareholders/ Members who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request mentioning their name, demat account number/ folio number, PAN, email id, mobile number at pritesh.sonawane@1point1.com from Thursday, 17th September 2026 (9.00 am) to Saturday, 19th September 2026 (5.00 pm). Those shareholders/members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting. The Company reserves the right to restrict the number of speakers depending on the availability of time for the Annual General Meeting.

11. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are therefore requested to submit the PAN to their Depository Participants with whom they are maintaining their Demat accounts. Members holding shares in physical form can submit their PAN details to the Registrar and Share Transfer Agent. Since this AGM is held through Video Conference/Other Audio Visual Means ("VC/OAVM"), route map to the venue is not required and therefore, the same is not annexed to this Notice.

12. Members who wish to inspect the Statutory Registers maintained under the Companies Act, 2013 and relevant documents referred to in this Notice of AGM and explanatory statement on the date of AGM in electronic mode can send an email to pritesh.sonawane@1point1.com.

13. Members of the Company holding shares either in physical form or in Dematerialised forms as on cut-off date i.e. Friday 18th September 2026 will be entitled to vote on the resolutions proposed in the Notice.

14. Members are requested to quote their Folio No. or DP ID/ Client ID, in case shares are in physical/ dematerialized form, as the case may be, in all correspondence with the Company / Registrar and Share Transfer Agent.

15. The Register of Members and Share Transfer Books of the Company shall remain closed from Saturday, 19th September 2026 to Friday, 25th September 2026 (both days inclusive) in terms of the provisions of Section 91 of the Companies Act, 2013.

16. Information relating to e-voting and other instructions are as under:

    a. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. The Company has engaged the services of Link Intime India Private Limited as the Agency to provide e-voting facility for voting through remote e- Voting, for participation in the 18th AGM through VC/OAVM Facility and e-Voting during the Meeting.

    b. The Board of Directors of the Company has appointed Mr. Mihen Halani (Membership No: F9926) (CP No.12015) and in his absence Ms. Nidhi Grover (Membership No: A55595) associates of M/s. Mihen Halani & Associates., Practicing Company Secretaries as the Secretaries to scrutinize the voting and remote e-voting and remote e-voting process in a fair and transparent manner and he/she has communicated his/her willingness to be appointed and will be available for same purpose.

    c. Voting rights shall be reckoned on the paid-up value of shares registered in the name of the member / beneficial owner as on the cut-off date i.e. Friday 18th September 2026.

    d. Remote e-voting will commence at 10.00 a.m. on Tuesday 22nd September 2026 and will end at 5.00 p.m. Thursday 24th September 2026, when remote e-voting will be blocked by Insta vote.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

ITEM NO. 3: APPROVAL FOR PROVIDING LOANS/ADVANCES, GUARANTEES AND/OR SECURITY TO ONE POINT ONE TECHNOLOGY LABS PVT. LTD., A SUBSIDIARY COMPANY OF THE COMPANY, IN ONE OR MORE TRANCHES, UP TO AN AGGREGATE AMOUNT OF 50 CRORES (RUPEES FIFTY CRORES ONLY), UNDER SECTIONS 185, 186 AND 188 OF THE COMPANIES ACT, 2013 AND REGULATION 23(4) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015:

The Board of Directors of the Company at its meeting held on 12 August 2026 had approved, subject to the approval of the members of the Company, the proposal to provide loans/advances of up to an aggregate amount of 50 Crores (Rupees Fifty Crores only) to One Point One Technology Labs Pvt. Ltd. ("OPOTL") in one or more tranches, as may be required for its business operations.

DETAILS OF THE RELATED PARTY AND NATURE OF INTEREST

OPOTL is a subsidiary company of the Company, wherein the Company holds 60% (Sixty percent) of the paid-up share capital. The remaining 40% (Forty percent) of the paid-up share capital of OPOTL is held by Mr. Akshay Chhabra, who is Promoter Director of the Company. Accordingly, OPOTL is "Related Party" of the Company under Section 2(76), 185(2) of the Act and SEBI LODR Regulations, 2015

Consequently, Mr. Akshay Chhabra is interested in this resolution to the extent of his shareholding in OPOTL and the transaction being entered into. Save and except the above, no other Director or Key Managerial Personnel of the Company is concerned or interested in the proposed resolution.

NATURE, MATERIAL TERMS, MONETARY VALUE AND PARTICULARS OF THE TRANSACTION

Particulars/ details of the transaction are as under:

Nature of Transaction: Loan / Advance / Guarantee / Security

Aggregate Amount: up to 50 Crores (in one or more tranches)

Rate of Interest: 9.5% per annum

Tenure/ Repayment: Repayable on demand / within 1 year/ in installments.

Purpose: For the principal business activities and working capital requirements of OPOTL

Utilization Condition: The loan shall be utilized by OPOTL solely for its principal business activities, as required under Section 185 of the Act

Security: Unsecured

JUSTIFICATION FOR THE TRANSACTION

The proposed loan/advance is being extended to support the business operations and working capital requirements of OPOTL, which is a subsidiary of the Company. The transaction is expected to enhance the overall growth and operational efficiency of the Group. The interest rate of 9.5% per annum is competitive and commensurate with the prevailing market rates for similar facilities.

STATUTORY COMPLIANCE AND DISCLOSURES

A. Compliance under Section 185 of the Act

Since OPOTL is a person in whom a director of the Company is interested, the loan requires the approval of the members by way of a Special Resolution under Section 185(2) of the Act. The explanatory statement to the notice discloses full particulars of the loan, and the loan shall be utilized by OPOTL for its principal business activities, as required under the proviso to Section 185(2).

B. Compliance under Section 186 of the Act

As OPOTL is not a wholly-owned subsidiary of the Company, the exemption under the proviso to Section 186(3) is not applicable. The aggregate of the Company's existing loans, guarantees, and investments, together with the proposed loan, may exceed the limits prescribed under Section 186(2) of the Act. Therefore, a Special Resolution is required, specifying the total amount up to which the Board is authorized to give such loans, guarantees, and investments. The aggregate amount of 50 Crores is therefore being placed before the members for approval.

C. Compliance under Section 188 of the Act

The transaction qualifies as a Related Party Transaction under Section 188 of the Act. Accordingly, the transaction requires the approval of the members by way of an Ordinary Resolution. For the sake of convenience and to avoid multiplicity of meetings, the Company is seeking approval by way of a Special Resolution which subsumes the requirement of an Ordinary Resolution.

D. Compliance under SEBI LODR Regulations, 2015

The transaction is a Related Party Transaction under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Audit Committee of the Company has reviewed and recommended the same. The Company shall ensure compliance with the threshold limits and disclosure requirements prescribed under Regulation 23 of the SEBI LODR Regulations.

Further, in compliance with Regulation 23(4) of the SEBI LODR Regulations, 2015:

- The transaction being a material related party transaction, it shall require prior approval of the members by way of an Ordinary Resolution;
- The related parties shall abstain from voting on such resolution;
- The Audit Committee has reviewed and recommended the proposed transaction;

E. Compliance with Other Applicable Regulations

The Company shall ensure compliance with all applicable provisions of the Foreign Exchange Management Act (FEMA), the Income Tax Act, 1961, the Reserve Bank of India regulations, and any other applicable laws, as may be applicable to the transaction. The interest rate of 9.5% per annum and other terms and conditions of the proposed loan are at arm's length and are comparable to the prevailing market rates for similar facilities.

Mr. Akshay Chhabra – Managing Director of the Company, being director and shareholder of OPOTL, is interested in this resolution to the extent of his shareholding in OPOTL. The other Directors and Key Managerial Personnel of the Company are not concerned or interested in the resolution except to the extent of his shareholding in the Company, if any.

The Board of Directors considers the proposed loan/advance to be in the best interests of the Company and its members. The Board, therefore, recommends the resolution as set out in Item No. 3 for the approval of the members of the Company.

The resolution, being a Special Resolution, requires the approval of not less than 75% (Seventy-five percent) of the members present and voting.

ITEM NO. 4: APPROVAL FOR INVESTMENTS IN ANY BODY CORPORATE AND LOANS AND GUARANTEES TO ANY BODIES CORPORATE AND PERSONS, UNDER SECTION 186 OF THE COMPANIES ACT, 2013 AND REGULATION 23(4) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

The Board of Directors of the Company at its meeting held on 12 August 2026 had approved, subject to the approval of the members of the Company, the proposal to make investments, give loans/advances, and provide guarantees and/or security up to an aggregate amount of 500 Crores (Rupees Five Hundred Crores only) in each category, in one or more tranches, as may be required for the business operations of the Company and its subsidiaries.

DETAILS OF THE RELATED PARTY AND NATURE OF INTEREST

The proposed transactions under this resolution may be entered into with bodies corporate, persons, and entities that may be related parties of the Company. The Board shall ensure that any transaction with a related party is in compliance with Section 188 of the Act and Regulation 23 of the SEBI LODR Regulations, 2015.

The Audit Committee of the Company has reviewed and recommended the proposed omnibus approvals. In compliance with Regulation 23(4) of the SEBI LODR Regulations, 2015, all material related party transactions entered into pursuant to this resolution shall require prior approval of the members by way of an Ordinary Resolution, and the related parties shall abstain from voting on such resolution.

Consequently, Mr. Akshay Chhabra – Managing Director of the Company, being interested in the bodies corporate with which transactions are proposed, is interested in this resolution to the extent of his shareholding and the transactions being entered into. Save and except the above, no other Director or Key Managerial Personnel of the Company is concerned or interested in the proposed resolution.

NATURE, MATERIAL TERMS, MONETARY VALUE AND PARTICULARS OF THE TRANSACTION

Particulars/details of the transactions are as under:

Particulars	**Details**
Nature of Transaction:	Investments in securities / Loans / Advances / Guarantee / Security
Aggregate Amount:	up to ₹500 Crores in each category (in one or more tranches)
Purpose:	For principal business activities and working capital requirements of the investee/borrower companies
Utilization Condition:	The funds shall be utilized for the business activities of the recipient entities

JUSTIFICATION FOR THE TRANSACTION

The proposed investments, loans, and guarantees are being extended to support the business operations and working capital requirements of the investee/borrower companies, which may be subsidiaries or other bodies corporate of the Company. The transactions are expected to enhance the overall growth and operational efficiency of the Group.

STATUTORY COMPLIANCE AND DISCLOSURES

A. Compliance under Section 186 of the Act

The aggregate of the Company's existing loans, guarantees, and investments, together with the proposed transactions, may exceed the limits prescribed under Section 186(2) of the Act. Therefore, a Special Resolution is required, specifying the total amount up to which the Board is authorized to give such loans, guarantees, and investments, and make such acquisitions.

B. Interest Rate Compliance under Section 186(7)

Section 186(7) of the Act provides that no loan shall be given at a rate of interest lower than the prevailing yield of one year, three year, five year or ten year Government Security closest to the tenor of the loan. The Board shall ensure compliance with this requirement for all loans given under this resolution.

C. No Default in Deposit Repayment under Section 186(8)

Section 186(8) of the Act provides that no company which is in default in the repayment of any deposits accepted before or after the commencement of this Act or in payment of interest thereon, shall give any loan or give any guarantee or provide any security or make an acquisition till such default is subsisting.

The Board confirms that the Company is not in default in the repayment of any deposits or payment of interest thereon, and accordingly, the Company is eligible to make the proposed transactions.

D. Compliance under Section 188 of the Act

To the extent the transactions qualify as Related Party Transactions under Section 188 of the Act, the Company shall ensure compliance with the applicable approval requirements. For material related party transactions, approval of the members shall be obtained by way of an Ordinary Resolution.

E. Compliance under SEBI LODR Regulations, 2015

To the extent the Company is a listed entity, the transactions shall be in compliance with Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Audit Committee of the Company has reviewed and recommended the same. The Company shall ensure compliance with the threshold limits and disclosure requirements prescribed under Regulation 23.

Further, in compliance with Regulation 23(4) of the SEBI LODR Regulations, 2015:

- All material related party transactions shall require prior approval of the members by way of an Ordinary Resolution;
- The related parties shall abstain from voting on such resolutions;
- The Audit Committee shall review and recommend all related party transactions;
- The Company shall make necessary disclosures to the stock exchanges in accordance with the applicable provisions of the SEBI LODR Regulations.

F. Compliance with Other Applicable Regulations

The Company shall ensure compliance with all applicable provisions of the Foreign Exchange Management Act (FEMA), the Income Tax Act, 1961, the Reserve Bank of India regulations, and any other applicable laws, as may be applicable to the transactions.

In compliance with Section 186(4) of the Act, the Company shall disclose in its financial statements the full particulars of the loans, investments, guarantees, and security provided under this resolution, along with the purpose for which such loans, guarantees, or security are proposed to be utilized by the recipient entities.

Mr. Akshay Chhabra – Managing Director of the Company, being director/shareholder of the bodies corporate with which transactions are proposed, is interested in this resolution to the extent of his shareholding in such entities. The other Directors and Key Managerial Personnel of the Company are not concerned or interested in the resolution except to the extent of their shareholding in the Company, if any.

The Board of Directors considers the proposed investments, loans, and guarantees to be in the best interests of the Company and its members. The Board, therefore, recommends the resolution set out in Item No. 4 for the approval of the members of the Company.

The resolution, being a Special Resolution, requires the approval of not less than 75% (Seventy-five percent) of the members present and voting.

ITEM NO. 5: APPROVAL FOR BORROWING BY THE BOARD OF DIRECTORS IN EXCESS OF THE AGGREGATE OF THE COMPANY'S PAID-UP SHARE CAPITAL, FREE RESERVES AND SECURITIES PREMIUM, UNDER SECTION 180(1)(C) OF THE COMPANIES ACT, 2013:

The Board of Directors of the Company at its meeting held on 12 August 2026 had approved, subject to the approval of the members of the Company, the proposal to enhance the borrowing limits of the Company to meet its business requirements and working capital needs

JUSTIFICATION FOR THE TRANSACTION

The Company requires additional funds to finance its business operations, expansion plans, and working capital requirements. The proposed borrowing limit will enable the Company to avail of timely credit facilities from banks, financial institutions, and other lenders to support its growth and operational efficiency

STATUTORY COMPLIANCE AND DISCLOSURES

A. Compliance under Section 180(1) (c)of the Act

Section 180(1) (c) of the Companies Act, 2013 restricts the Board of Directors from borrowing money where the total borrowings (including existing borrowings) would exceed the aggregate of the Company's paid-up share capital, free reserves and securities premium, without the prior approval of the members by way of a Special Resolution . This section is applicable to the Company, and therefore, the approval of the members is being sought.

B. Requirement to Specify Total Amount

Under Section 180(2) of the Act, every special resolution passed under this section shall specify the total amount up to which the Board may borrow money. The proposed limit is 500 Crores (Rupees Five Hundred Crores only) outstanding at any point in time.

C. Exclusion of Temporary Loans

"Temporary loans" obtained from the Company's bankers in the ordinary course of business, which are repayable on demand or within six months from the date of the loan (such as cash credit arrangements and discounting of bills), are excluded from the calculation of total borrowings for the purpose of this section.

D. Consequences of Non-Compliance

Section 180(5) of the Act provides that any debt incurred by the Company in excess of the approved limit shall be invalid unless the lender proves that they advanced the loan in good faith and without knowledge that the limit was exceeded

DETAILS OF THE BORROWING

Existing Borrowings: ₹250 crores

Proposed Additional Borrowing Limit: The proposed additional borrowing limit shall be up to ₹500 Crores (Rupees Five Hundred Crores only), outstanding at any given point in time

Purpose of Borrowing: Business operations, working capital, expansion

Security: May be secured by way of mortgage/charge on assets

None of the Directors or Key Managerial Personnel of the Company is concerned or interested in this resolution except to the extent of their shareholding in the Company, if any.

The Board of Directors considers the proposed enhancement of borrowing limits to be in the best interests of the Company and its members. The Board, therefore, recommends the resolution set out in Item No. 5 for the approval of the members of the Company.

The resolution, being a Special Resolution, requires the approval of not less than 75% (Seventy-five percent) of the members present and voting.

ITEM NO. 6: ISSUE OF 15,00,000 WARRANTS CONVERTIBLE INTO EQUITY SHARES ON PREFERENTIAL BASIS TO THE PERSON BELONGING TO THE NON-PROMOTER CATEGORY:

The Board of Directors of the Company in its meeting held on August 28, 2026, subject to the approval of members, has approved the proposal for raising funds and allot by way of preferential issue of Warrants up to

15,00,000 (Fifteen Lakhs) warrants convertible into equity shares of a face value of Rs. 2/- (Rupees Two Only) each of the Company at an Issue Price of Rs. 60/- (Rupees Sixty Only) including premium of Rs. 58/- (Rupees Fifty Eight Only) each per Warrant which is more than the price as determined by the board in accordance with the pricing guidelines prescribed under Chapter V of the SEBI ICDR Regulations aggregating to an amount not exceeding Rs. 9,00,00,000/- (Rupees Nine Crores Only) to the proposed allottees being Non-Promoter.

Requisite information or details in respect of the proposed Preferential Issue of Warrants in terms of Section 42 and 62(1)©of the Companies Act, 2013 read with Rule 14(1) of the Companies (Prospectus and Allotment of Securities) Rules, 2014 and Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "SEBI (ICDR) Regulations") are as under:

1. The objects of the preferential issue:

The Company intends to utilize the proceeds raised through the Preferential Issue ("Issue Proceeds") towards the following objects:

a) Investment in One Point One MENA Holdings Limited (Wholly-owned Subsidiary)

A portion of the proceeds of the Preferential Issue will be utilised towards meeting the incremental working capital requirements of the One Point One MENA Holdings Limited (Wholly-owned Subsidiary) arising in the ordinary course of its business. Such utilisation shall, inter alia, include funding for procurement of raw materials, meeting operating and administrative expenses, servicing of short-term working capital borrowings, and supporting day-to-day business operations, with a view to ensuring liquidity, operational continuity and improved financial flexibility.

(b) General Corporate Purpose

Up to 24.5% (twenty four point five percent) of the Issue Proceeds will be utilized for general corporate purposes, which includes, inter alia, meeting ongoing general corporate exigencies and contingencies, expenses of the Company as applicable in such a manner and proportion as may be decided by the Board from time to time, and/or any other general purposes as may be permissible under applicable laws (referred to below as "General Corporate Purposes") (collectively referred to below as the "Objects")

Utilization of Issue Proceeds

Given that the funds to be received against Warrant conversion will be in tranches and the quantum of funds required on different dates may vary, therefore, the broad range of intended use of the Issue Proceeds for the above Objects is set out hereinbelow

Sr. No	Particulars	Total estimated amount to be utilized (Amount in Rs.)	Percentage (%) to be utilized	Tentative timeline for utilization of issue proceeds for each of the object
1	Investment in One Point One MENA Holdings Limited (Wholly-owned Subsidiary)	6,79,50,000	75.5%	The funds will be utilized within 12 months from the date of receipt of funds.
2	General Corporate Purposes	2,20,50,000	24.5%	The funds will be utilized within 12 months from the date of receipt of funds.
	Total	9,00,00,000		-

Interim Use of Issue Proceeds:

Till such time the issue proceeds are fully utilized, the issue proceeds will be kept either in the Corporate Bank Account(s) of the Company or it shall be parked in the form of fixed Deposit(s)/Investment in Debt Mutual funds and money market instruments. The Company shall not invest in risk-taking and/or capital eroding instruments.

The Main Object Clause of Memorandum of Association of our Company enables us to undertake the existing activities and the activities for which the funds are being raised by us through the present Preferential Issue. Further, we confirm that the activities which we have been carrying out till date are in accordance with the Object Clause of our Memorandum of Association.

Our fund requirements and deployment of the proceeds of the Preferential Issue are based on the internal management estimates and it may change subject to range gap which shall not exceed +/- 10% of the amount specified for that object of size of the Preferential Issue in accordance with BSE Notice No. 20221213-47 and NSE Circular No. NSE/CML/2022/56 both dated December 13, 2022.

2. **Particulars of the offer including the maximum number of specified securities to be issued.**

   Preferential issue of 15,00,000 (Fifteen Lakhs) Warrants of face value of Rs. 2/- (Rupees Two Only) each at an issue price not exceeding Rs. 60/- (Rupees Sixty Only) including premium of Rs. 58/- (Rupees Fifty-Eight Only) each per Warrant aggregating to an amount not exceeding Rs. 9,00,00,000/- (Rupees Nine Crores Only) in terms of Chapter V of SEBI (ICDR) Regulations, 2018 and applicable provisions of Companies Act, 2013.

3. **Relevant Date with reference to which the price has been arrived at:**

   In terms of the provisions of Chapter V of ICDR Regulations, the relevant date for determining the Minimum Issue Price of Warrants shall be Wednesday, August 26, 2026, being the date 30 days prior to the date of the Annual General Meeting of the Company scheduled to be held, i.e., Friday, September 25, 2026.

4. **Basis on which the price has been arrived at and justification for the price (including premium, if any):**

   The Equity Shares of Company are listed on National Stock Exchange of India Limited ("NSE") and Bombay Stock Exchange Limited ("BSE"). The equity shares are frequently traded in terms of the SEBI ICDR Regulations and NSE, being the Stock Exchange with higher trading volumes for the preceding 90 (ninety) trading days prior to the Relevant Date, has been considered for determining the floor price in accordance with Chapter V of the SEBI ICDR Regulations. Further, the Articles of Association of the Company does not contain any article which provides for determination of price in case of preferential issue.

   In terms of the applicable provisions of the SEBI ICDR Regulations, the price at which the securities may be issued computes to Rs. 60/- (Rupees Sixty Only) per Warrant, being higher of the following:

   a. the 90 (Ninety) trading days Volume Weighted Average Price of the Equity Shares of the Company quoted on the NSE, preceding the Relevant Date i.e. Rs. 58.30/-;

   b. the 10 (Ten) trading days Volume Weighted Average Price of the Equity Shares of the Company quoted on the NSE, preceding the Relevant Date i.e. Rs. 57.94/-;

   Further a certificate has been obtained from M/s Mihen Halani & Associates, Practicing Company Secretary certifying compliance with the Floor Price for the proposed preferential issue of the Company, based on the pricing formula prescribed under Regulation 164 of the Chapter V of SEBI ICDR Regulation.

   Since, the Proposed Preferential Issue is not expected to result in a change in control or allotment of more than 5% (five per cent) of the post issue fully diluted share capital of the Company, the Company is not required to obtain a valuation report from an independent registered valuer and consider the same for determining the price.

Pursuant to the above, the minimum issue price determined in accordance with regulations 164(1) read with regulation 166 of Chapter V of SEBI ICDR Regulations is Rs. 58.30/- (Rupees Fifty Eight and Thirty paisa only).

5. **Amount which the Company intends to raise by way of such securities:**

The company intends to raise an amount not exceeding Rs. 9,00,00,000/- (Rupees Nine Crores Only).

6. **Intent of the Promoters, Directors, Key Management Personnel or Senior Management of the Company** to subscribe to the Preferential Offer:

None of the directors, promoters, Key Managerial Personnel or senior Management intend to subscribe to the preferential issue.

7. **Time frame within which the Preferential Issue shall be completed:**

As required under the SEBI (ICDR) Regulations, the Warrants shall be allotted by the Company within a period of 15 (Fifteen) days from the date of passing of this Resolution provided that where the allotment of the proposed Warrants is pending on account of receipt of any approval or permission from any regulatory authority or Government of India, the allotment shall be completed within a period of 15 (Fifteen) days from the date of receipt of last of such approvals or permissions.

The Company shall accordingly, without any further approval from the shareholders of the Company, allot the corresponding number of share warrants in dematerialized form.

8. **Name of the proposed allottee, class and percentage of post Preferential Issue capital that may be held by them:**

Sr. No	Name of the Proposed Allottee of Warrants	PAN card of allottee	Class (Promoter/ Non-Promoter)	Pre-preferential Issue Shareholding		Issue of Warrants (Present Issue) (No.)	Post Issue Shareholding		
				No. of Shares	% of Share holding		No. of Shares	% of shareholding (considering proposed allotment of upto 15,00,000 warrants convertible into equity shares under current Preferential Issue)	% of shareholding (considering proposed allotment of upto 15,00,000 warrants convertible into equity shares under current Prefere ntial Issue and 24,00,229 Outstanding ESOP)
1.	Raavi Enterprise	ACAFA74 69F	Non-Promoter	-	-	15,00,000	15,00,000	0.57	0.56

9. **The Shareholding pattern of the Company before and after the Preferential Issue:**

The shareholding pattern of the Company before and after considering the preferential issues under this Notice is provided in **Annexure A** forming part of this Notice.

10. **Identity of the natural persons who are the ultimate beneficial owners of the shares proposed to be allotted and/or who ultimately control the proposed allottee:**

Sr. No	**Name of the proposed allott(s) of warrants**	**Names of ultimate Beneficial owners of proposed allottee(s) of warrants**	**Pan Card of ultimate beneficial owners**
1.	Raavi Enterprise	Rravvi Goyal	AAHPG2640M

11. Change in control, if any, in the Company that would occur consequent to the preferential offer:

There shall be no change in the management or control of the Company pursuant to the aforesaid issue and allotment of Warrants and including the conversion thereof into Equity Shares of the Company.

12. Number of persons to whom allotment on preferential basis has already been made during the year, in terms of number of securities as well as price:

During the financial year, the Company has not made allotment of securities on a preferential basis:

13. Undertaking as to Re-computation of the share price:

Since the Equity Shares of the Company are listed on recognized stock exchanges for more than 90 (Ninety) trading days, the price computation and lock-in extensions, required pursuant to Regulations 164(3) and 167(5) of the SEBI (ICDR) Regulations and the disclosures and undertakings required pursuant to Regulation 163(1)(g) and (h) of the SEBI (ICDR) Regulations are not applicable. If the Company is required to re-compute the price then it shall undertake such re-computation and if the amount payable on account of the re-computation of price is not paid by the Proposed Allottees within the time stipulated in the SEBI ICDR Regulations, the Warrants proposed to be issued pursuant to this resolution would have been continued to be locked in till the time such amount would have paid by the Proposed Allottees.

14. Disclosures specified in Schedule VI of SEBI (ICDR) Regulations, 2018, if the issuer or any of the promoters or directors is a willful defaulter or a fraudulent borrower:

Neither the Company nor its promoters nor the Directors of the Company have been identified as willful defaulter or a fraudulent borrower by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on willful defaulters issued by the Reserve Bank of India nor have they been identified as fugitive economic offenders as per the Fugitive Economic Offenders Act, 2018.

15. The current and proposed status of the allottee of warrant post the preferential issue namely, promoter or non-promoter investors:

Sr. No.	Names of the Proposed Allottees of Warrant	Current Status of the Proposed Allottee of Warrant	Proposed Status of the Proposed Allottee post the preferential issue
1.	Raavi Enterprise	Non-Promoter	Non-Promoter

16. Justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer:

Not applicable

17. Lock-in-period:

The warrants allotted shall be locked-in for such period as may be specified under the SEBI (ICDR) Regulations.

The entire pre-preferential allotment shareholding of all the allottees shall be locked-in from the relevant date up to a period of 90 (Ninety) trading days from the date of the allotment of Warrants as specified under Regulation 167(6) of the SEBI (ICDR) Regulations.

18. Practicing Company Secretary's Certificate:

The certificate from M/s Mihen Halani & Associates, Practicing Company Secretary, having office at Office No. 312, 3rd floor, Kalpataru Avenue, Akurli Rd, opp. ESIS Hospital, Kandivali, Akurli Industry Estate, Kandivali East, Mumbai, Maharashtra 400101, In, certifying that the Preferential Issue is being made in accordance with the requirements contained in the SEBI (ICDR) Regulations shall be available for inspection to the Members at the Meeting and is made available on the website of the Company at https://www.1point1.com/investor.

19. Undertaking:

In terms of the ICDR Regulations, the Company hereby undertakes that:

a) It would re-compute the price of the securities specified above in terms of the Provisions of the SEBI (ICDR) Regulations, where it is required to do so.

b) If the amount payable on account of re-computation of price is not paid within the time stipulated in the SEBI (ICDR) Regulations, the above specified securities shall continue to be locked in till the time such amount is paid by allottee.

c) The Company shall at all times comply with the minimum public shareholding requirements prescribed under the Securities Contracts (Regulation) Rules, 1957, as amended and Regulation 38 of the SEBI Listing Regulations.

20. Other disclosures:

a) The Company is eligible to make the Preferential Issue under Chapter V of the SEBI (ICDR) Regulations;

b) Neither the Company nor its directors or Promoters have been declared as willful defaulter or a fraudulent borrower as defined under the SEBI (ICDR) Regulations. None of its Directors or Promoter is a fugitive economic offender as defined under the SEBI (ICDR) Regulations;

c) The proposed allottee of share warrants has not sold or transferred any Equity Shares during the 90 (Ninety) trading days preceding the relevant date.

d) No person belonging to the promoters / promoter group has previously subscribed to any warrants of the Company but failed to exercise them.

e) The Company is in compliance with the conditions of continuous listing of equity shares as specified in the listing agreement with the Stock Exchange(s) where the equity shares of the Company are listed.

f) The issue of Equity Shares after the shall be made in accordance with the provisions of the Memorandum and Articles of Association of the Company and shall be made in a dematerialized format only.

g) The Equity Shares being issued after the conversion of share warrants shall be pari-passu with the existing Equity Shares of the Company in all respects, including dividend and voting rights.

h) The raising of capital pursuant to the proposed resolution is subject to force majeure circumstances and conditions conducive capital market environment.

Accordingly, the approval of the Members of the Company is hereby sought by way of Special Resolution for authorizing the Board of Directors of the Company to create, offer, issue and allot convertible warrants as specifically described in the resolutions set out at Item No.: 06 of this Notice.

The Board of Directors believes that the proposed issue is in the best interest of the Company and its Members and therefore recommends the Special Resolution as set out in the Item No.: 06 in the accompanying notice for approval by the Members.

None of the Directors or Key Managerial Personnel of the Company is concerned or interested in this resolution except to the extent of their shareholding in the Company, if any.

ANNEXURE A

(Shareholding pattern of the Company before and after the Preferential Issue)

`		Pre Prefertial Issue		Post Preferential Issue (considering proposed allotment of 15,00,000 warrants convertible into equity shares under current Preferential Issue)		Post Preferential Issue (considering propoerd allotment of 15,00,000 warrants convertible into equity shares under current Preferential Issue and 24,00,229 Outstanding ESOP)	
Sr. No.	Category	No. of shares held	% of total share caital	No of shares held	% of total share caital	No. of Shares held	% of total share capital
A	Promoter Group Promoter and Promoter Group Holding						
1	Indian						
	Individual	8,12,84,347	30.91	8,12,84,347	30.74	8,12,84,347	30.46
	Body Corporate	56250000	21.39	5,62,50,000	21.27	5,62,50,000	21.08
	Sub-Total	**13,75,34,347**	**52.31**	**13,75,34,347**	**52.01**	**13,75,34,347**	**51.54**
2	Foreign Promoters	0	0.00	0	0.00	0	0.00
	NRI	0	0.00	0	0.00	0	0.00
	Sub-Total – A	**13,75,34,347**	**52.31**	**13,75,34,347**	**52.01**	**13,75,34,347**	**51.54**
B.	NON-PROMOTER HOLDING				0.00	0	0.00
1	Institutional Investors				0.00	0	0.00
	Mutual Funds	0	0.00	0	0.00	0	0.00
	Alternative Investment Fund	2493455	0.95	24,93,455	0.94	24,93,455	0.93
	Insurance Companies	0	0.00	0	0.00	0	0.00
	Central Government	4756000	1.81	47,56,000	1.80	47,56,000	1.78
	Foreign Portfolio Investors Category I	10040286	3.82	1,00,40,286	3.80	1,00,40,286	3.76
	Foreign Portfolio Investors Category II	3687145	1.40	36,87,145	1.39	36,87,145	1.38
	Sub-Total - B1	**20976886**	**7.98**	**2,09,76,886**	**7.93**	**2,09,76,886**	**7.86**
2	Non-Institutional Investors			0	0.00		0.00
	Individuals	69454899	26.42	6,94,54,899	26.27	7,18,55,128	26.93
	Body Corporate	21893538	8.33	2,18,93,538	8.28	2,18,93,538	8.20
	Others	13077106	4.97	1,45,77,106	5.51	1,45,77,106	5.46
	Sub-Total - B2	**104425543**	**39.72**	**10,59,25,543**	**40.06**	**10,83,25,772**	**40.60**
	total b1+b2	**125402429**	**47.69**	**12,69,02,429**	**47.99**	**12,93,02,658**	**48.46**
	GRAND TOTAL (A+B1+B2)	**26,29,36,776**	**100.00**	**26,44,36,776**	**100.00**	**26,68,37,005**	**100.00**

ANNEXURE B

DETAILS OF DIRECTOR SEEKING APPOINTMENT /RE-APPOINTMENT AT THE ANNUAL GENERAL MEETING PURSUANT TO THE PROVISIONS OF (I) SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND (II) SECRETARIAL STANDARD ON GENERAL MEETINGS ('SS-2'), ISSUED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA AND ARE PROVIDED HEREIN BELOW:

1.	Name of Director	**Shalini Pritamdasani**
2.	DIN	00073508
3.	Category	Non – Executive
4.	DOB	10/03/1972
5.	AGE	54
6.	Nationality	Indian
7.	Date of first appointment on the Board	31st March 2022
8.	Relationship with Directors, Manager and KMP	Sister of Akshay Chhabra
9.	Qualification	Bachelor of Science
10.	Expertise in Specific Area	Marketing
11.	Detail of Board Meetings attended	12 out of 12
12.	Term and Condition of Re appointment along with Remuneration	Non – Executive
13.	Remuneration last drawn	Nil
14.	Membership of Committee of One Point One Solutions Limited	Nomination and Remuneration Committee Stakeholders Relationship Committee
15.	List of Directorship held in other Companies (excluding foreign, private & Section 8 Company.)	Nil
16.	Membership/Chairmanship of Committee across other public Companies	Nil
17.	No of Shares held in the Company	Nil

By order of Board of Director
For One Point One Solutions Limited

Sd/-
Pritesh Sonawane
Company Secretary and Compliance Officer
Place: Navi Mumbai
Date: 2nd September, 2026
Reg. Office: Unit no. 501, 5th Floor, Naman Centre,
G Block, C-31, Bandra Kurla Complex, Bandra (E),
Mumbai 400051, Maharashtra, India

REMOTE EVOTING AND INSTAMEET VC INSTRUCTIONS:

A. REMOTE EVOTING INSTRUCTIONS:

In terms of SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants.

Shareholders are advised to update their mobile number and email Id correctly in their demat accounts to access remote e-Voting facility.

Login method for Individual shareholders holding securities in demat mode:

Individual Shareholders holding securities in demat mode with NSDL

METHOD 1 - NSDL OTP based login

a) Visit URL: https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp

b) Enter your 8 - character DP ID, 8 - digit Client Id, PAN, Verification code and generate OTP.

c) Enter the OTP received on your registered email ID/ mobile number and click on login.

d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.

e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Shareholders/ Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.

METHOD 2 - NSDL IDeAS facility

Shareholders registered for IDeAS facility:

a) Visit URL: https://eservices.nsdl.com and click on "Beneficial Owner" icon under "IDeAS Login Section".

b) Enter IDeAS User ID, Password, Verification code & click on "Log-in".

c) Post successful authentication, you will be able to see e-Voting services under Value added services section. Click on "Access to e-Voting" under e-Voting services.

d) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Shareholders not registered for IDeAS facility:

a) To register, visit URL: https://eservices.nsdl.com and select "Register Online for IDeAS Portal" or click on https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp

b) Enter 8-character DP ID, 8-digit Client ID, Mobile no, Verification code & click on "Submit".

c) Enter the last 4 digits of your bank account / generate 'OTP'

d) Post successful registration, user will be provided with Login ID and password.

e) Follow steps given above in points (a-d).

METHOD 3 - NSDL e-voting website

a) Visit URL: https://www.evoting.nsdl.com

b) Click on the "Login" tab available under 'Shareholder/Member' section.

c) Enter User ID (i.e., your 16-digit demat account no. held with NSDL), Password/OTP and a Verification Code as shown on the screen & click on "Login".

d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.

e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Individual Shareholders holding securities in demat mode with CDSL

METHOD 1 - CDSL e-voting page

a) Visit URL: https://www.cdslindia.com.

b) Go to e-voting tab.

c) Enter 16-digit Demat Account Number (BO ID) and PAN No. and click on "Submit".

d) System will authenticate the user by sending OTP on registered Mobile and Email as recorded in Demat Account

e) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

METHOD 2 - CDSL Easi/ Easiest facility:

Shareholders registered for Easi/ Easiest facility:

a) Visit URL: https://web.cdslindia.com/myeasitoken/Home/Login or Visit URL: www.cdslindia.com, click on "Login" and select "My Easi New (Token)".

b) Enter existing username, Password & click on "Login".

c) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Shareholders not registered for Easi/ Easiest facility:

a) To register, visit URL: https://web.cdslindia.com/myeasitoken/Home/EasiRegistration / https://web.cdslindia.com/myeasitoken/Home/EasiestRegistration.

b) Proceed with updating the required fields for registration.

c) Post successful registration, user will be provided username and password on the registered email id. Follow steps given above in points (a-c).

Individual Shareholders holding securities in demat mode with Depository Participant

Individual shareholders can also login using the login credentials of your demat account through your depository participant registered with NSDL / CDSL for e-voting facility.

a) Login to DP website

b) After Successful login, user shall navigate through "e-voting" option.

c) Click on e-voting option, user will be redirected to NSDL / CDSL Depository website after successful authentication, wherein user can see e-voting feature.

d) Post successful authentication, click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Login method for shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode.

Shareholders holding shares in physical mode / Non-Individual Shareholders holding securities in demat mode as on the cut-off date for e-voting may register and vote on InstaVote as under:

STEP 1: LOGIN / SIGNUP on InstaVote

Shareholders registered for INSTAVOTE facility:

a) Visit URL: https://instavote.linkintime.co.in & click on "Login" under 'SHARE HOLDER' tab.

b) Enter details as under:

InstaVote USER ID	NSDL	User ID is 8 Character DP ID followed by 8 Digit Client ID (e.g.IN123456) and 8 digit Client ID (eg.12345678).
	CDSL	User ID is 16 Digit Beneficiary ID.
	Shares held in physical form	User ID is Event No + Folio no. registered with the Company

1. User ID: Enter User ID

2. Password: Enter existing Password

3. Enter Image Verification (CAPTCHA) Code

4. Click "Submit".

(Home page of e-voting will open. Follow the process given under "Steps to cast vote for Resolutions")

Shareholders not registered for INSTAVOTE facility:

a) Visit URL: https://instavote.linkintime.co.in & click on "Sign Up" under 'SHARE HOLDER' tab & register with details as under:

1. User ID: Enter User ID

InstaVote USER ID	NSDL	User ID is 8 Character DP ID followed by 8 Digit Client ID (e.g.IN123456) and 8 digit Client ID (eg.12345678).
	CDSL	User ID is 16 Digit Beneficiary ID.
	Shares held in physical form	User ID is Event No + Folio no. registered with the Company

2. PAN: Enter your 10-digit Permanent Account Number (PAN) (Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided to you, if applicable.

3. DOB/DOI: Enter the Date of Birth (DOB) / Date of Incorporation (DOI) (As recorded with your DP/Company - in DD/MM/YYYY format)

4. Bank Account Number: Enter your Bank Account Number (last four digits), as recorded with your DP/Company.

   o Shareholders, holding shares in NSDL form, shall provide 'point 4' above.

   o Shareholders, holding shares in CDSL form, shall provide 'point 3' or 'point 4' above.

   o Shareholders, holding shares in physical form but have not recorded 'point 3' and 'point 4', shall provide their Folio number in 'point 4' above

5. Set the password of your choice.

   (The password should contain minimum 8 characters, at least one special Character (!#$&*), at least one numeral, at least one alphabet and at least one capital letter).

6. Enter Image Verification (CAPTCHA) Code.

7. Click "Submit" (You have now registered on InstaVote).

   Post successful registration, click on "Login" under 'SHARE HOLDER' tab & follow steps given above in points (a-b).

STEP 2: Steps to cast vote for Resolutions through InstaVote

A. Post successful authentication and redirection to InstaVote inbox page, you will be able to see the "Notification for e-voting".

B. Select 'View' icon. E-voting page will appear.

C. Refer the Resolution description and cast your vote by selecting your desired option 'Favour / Against' (If you wish to view the entire Resolution details, click on the 'View Resolution' file link).

D. After selecting the desired option i.e. Favour / Against, click on 'Submit'.

E. A confirmation box will be displayed. If you wish to confirm your vote, click on 'Yes', else to change your vote, click on 'No' and accordingly modify your vote.

NOTE: Shareholders may click on "Vote as per Proxy Advisor's Recommendation" option and view proxy advisor recommendations for each resolution before casting vote. "Vote as per Proxy Advisor's Recommendation" option provides access to expert insights during the e-Voting process. Shareholders may modify their vote before final submission.Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently.

Non-Individual Body corporate shareholders shall send a scanned copy of the board resolution authorising its representative to vote, to the scrutinizer at registered email address with a copy marked to RTA at enotices@in.mpms.mufg.com and the company at registered email address.

Guidelines for Institutional shareholders ("Custodian / Corporate Body/ Mutual Fund")

STEP 1 – Custodian / Corporate Body/ Mutual Fund Registration

A. Visit URL: https://instavote.linkintime.co.in

B. Click on "Sign Up" under "Custodian / Corporate Body/ Mutual Fund"

C. Fill up your entity details and submit the form.

D. A declaration form and organization ID is generated and sent to the Primary contact person email ID (which is filled at the time of sign up). The said form is to be signed by the Authorised Signatory, Director, Company Secretary of the entity & stamped and sent to insta.vote@linkintime.co.in.

E. Thereafter, Login credentials (User ID; Organisation ID; Password) is sent to Primary contact person's email ID. (You have now registered on InstaVote)

STEP 2 – Investor Mapping

A. Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.

B. Click on "Investor Mapping" tab under the Menu section

C. Map the Investor with the following details:

1) 'Investor ID' – Investor ID for NSDL demat account is 8 Character DP ID followed by 8 Digit Client ID i.e., IN00000012345678; Investor ID for CDSL demat account is 16 Digit Beneficiary ID.

2) 'Investor's Name - Enter Investor's Name as updated with DP.

3) 'Investor PAN' - Enter your 10-digit PAN.

4) 'Power of Attorney' - Attach Board resolution or Power of Attorney.

NOTE: File Name for the Board resolution/ Power of Attorney shall be – DP ID and Client ID or 16 Digit Beneficiary ID.

Further, Custodians and Mutual Funds shall also upload specimen signatures.

D. Click on Submit button. (The investor is now mapped with the Custodian / Corporate Body/ Mutual Fund Entity). The same can be viewed under the "Report section".

STEP 3 – Steps to cast vote for Resolutions through InstaVote

The corporate shareholder can vote by two methods, during the remote e-voting period.

METHOD 1 - VOTES ENTRY

a) Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.

b) Click on "Votes Entry" tab under the Menu section.

c) Enter the “Event No.” for which you want to cast vote.

Event No. can be viewed on the home page of InstaVote under “On-going Events”.

d) Enter “16-digit Demat Account No.”.

e) Refer the Resolution description and cast your vote by selecting your desired option ‘Favour / Against’ (If you wish to view the entire Resolution details, click on the ‘View Resolution’ file link). After selecting the desired option i.e. Favour / Against, click on ‘Submit’.

f) A confirmation box will be displayed. If you wish to confirm your vote, click on ‘Yes’, else to change your vote, click on ‘No’ and accordingly modify your vote.

(Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

METHOD 2 - VOTES UPLOAD

a) Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.

b) After successful login, you will see “Notification for e-voting”.

c) Select “View” icon for “Company’s Name / Event number”.

d) E-voting page will appear.

e) Download sample vote file from “Download Sample Vote File” tab.

f) Cast your vote by selecting your desired option 'Favour / Against' in the sample vote file and upload the same under “Upload Vote File” option.

g) Click on ‘Submit’. ‘Data uploaded successfully’ message will be displayed.

(Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

NOTE: Non-Individual Body corporate shareholders shall send a scanned copy of the board resolution authorising its representative to vote, to the scrutinizer at registered email address with a copy marked to RTA at enotices@in.mpms.mufg.com and the company at registered email address.

HELPDESK:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode facing any technical issue in login may contact INSTAVOTE helpdesk by sending a request at enotices@in.mpms.mufg.com or contact on: - Tel: 022 – 4918 6000.

Individual Shareholders holding securities in demat mode:

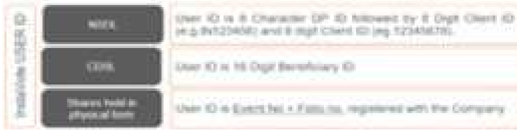
Individual Shareholders holding securities in demat mode may contact the respective helpdesk for any technical issues related to login through Depository i.e., NSDL and CDSL.

Login Type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending request at evoting@nsdl.co.in or call at: 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

Forgot Password:

Individual Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Individual Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both then the shareholder can use the "Forgot Password" option available on: https://instavote.linkintime.co.in



- Click on "Login" under 'SHARE HOLDER' tab.
- Further Click on "forgot password?"
- Enter User ID, select Mode and Enter Image Verification code (CAPTCHA).
- Click on "SUBMIT".

In case Custodian / Corporate Body/ Mutual Fund has forgotten the USER ID [Login ID] or Password or both then the shareholder can use the "Forgot Password" option available on: https://instavote.linkintime.co.in

- Click on 'Login' under "Custodian / Corporate Body/ Mutual Fund" tab
- Further Click on "forgot password?"
- Enter User ID, Organization ID and Enter Image Verification code (CAPTCHA).
- Click on "SUBMIT".

In case shareholders have a valid email address, Password will be sent to his / her registered e-mail address. Shareholders can set the password of his/her choice by providing information about the particulars of the Security Question and Answer, PAN, DOB/DOI etc. The password should contain a minimum of 8 characters, at least one special character (!#$&*), at least one numeral, at least one alphabet and at least one capital letter.

Individual Shareholders holding securities in demat mode with NSDL/ CDSL has forgotten the password:

Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both, then the Shareholders are advised to use Forget User ID and Forget Password option available at above mentioned depository/ depository participants website.

General Instructions - Shareholders

❖ It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

❖ For shareholders/ members holding shares in physical form, the details can be used only for voting on the resolutions contained in this Notice.

❖ During the voting period, shareholders/ members can login any number of time till they have voted on the resolution(s) for a particular "Event".

B. INSTAMEET VC INSTRUCTIONS:

In terms of Ministry of Corporate Affairs (MCA) General Circular No. 03/2025 dated 22.09.2025, the companies can continue to conduct AGMs by VC or OAVM, as per the existing procedural requirements. Till further orders, the relaxations will remain in force.

Shareholders are advised to update their mobile number and email Id correctly in their demat accounts to access InstaMeet facility.

Login method for shareholders to attend the General Meeting through InstaMeet:

a) Visit URL: https://instameet.in.mpms.mufg.com & click on "Login".

b) Select the "Company Name" and register with your following details:

c) Select Check Box - Demat Account No. / Folio No. / PAN

- Shareholders holding shares in NSDL/ CDSL demat account shall select check box - Demat Account No. and enter the 16-digit demat account number.
- Shareholders holding shares in physical form shall select check box – Folio No. and enter the Folio Number registered with the company.
- Shareholders shall select check box – PAN and enter 10-digit Permanent Account Number (PAN). Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided by MUFG Intime, if applicable.
- Mobile No: Mobile No. as updated with DP is displayed automatically. Shareholders who have not updated their Mobile No with the DP shall enter the mobile no.
- Email ID: Email Id as updated with DP is displayed automatically. Shareholders who have not updated their Email Id with the DP shall enter the Email Id.

d) Click "Go to Meeting"

You are now registered for InstaMeet, and your attendance is marked for the meeting.

Instructions for shareholders to Speak during the General Meeting through InstaMeet:

a) Shareholders who would like to speak during the meeting must register their request with the company at company's registered email address.

b) Shareholders will get confirmation on first cum first basis depending upon the provision made by the company.

c) Shareholders will receive "speaking serial number" once they mark attendance for the meeting. Please remember speaking serial number and start your conversation with panellist by switching on video mode and audio of your device.

d) Other shareholder who has not registered as "Speaker Shareholder" may still ask questions to the panellist via active chat-board during the meeting.

*Shareholders are requested to speak only when moderator of the meeting/ management will announce the name and serial number for speaking.

Instructions for Shareholders to Vote during the General Meeting through InstaMeet:

Once the electronic voting is activated during the meeting, shareholders who have not exercised their vote through the remote e-voting can cast the vote as under:

a) On the Shareholders VC page, click on link "Cast your vote".

b) Enter your 16-digit Demat Account No. / Folio No. and OTP (received on the registered mobile number/ registered email Id) received during registration for InstaMeet.

c) Click on 'Submit'.

d) After successful login, you will see "Resolution Description" and against the same the option "Favour/ Against" for voting.

e) Cast your vote by selecting appropriate option i.e. "Favour/Against" as desired. Enter the number of shares (which represents no. of votes) as on the cut-off date under 'Favour/Against'.

f) After selecting the appropriate option i.e. Favour/Against as desired and you have decided to vote, click on “Save”. A confirmation box will be displayed. If you wish to confirm your vote, click on “Confirm”, else to change your vote, click on “Back” and accordingly modify your vote. Once you confirm your vote on the resolution, you will not be allowed to modify or change your vote subsequently.

Note:

- Shareholders/ Members, who will be present in the General Meeting through InstaMeet facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting facility during the meeting.
- Shareholders/ Members who have voted through Remote e-Voting prior to the General Meeting will be eligible to attend/ participate in the General Meeting through InstaMeet. However, they will not be eligible to vote again during the meeting.
- Shareholders/ Members are encouraged to join the Meeting through Tablets/ Laptops connected through broadband for better experience.
- Shareholders/ Members are required to use Internet with a good speed (preferably 2 MBPS download stream) to avoid any disturbance during the meeting.
- Please note that Shareholders/ Members connecting from Mobile Devices or Tablets or through Laptops connecting via Mobile Hotspot may experience Audio/Visual loss due to fluctuation in their network. It is therefore recommended to use stable Wi-FI or LAN connection to mitigate any kind of aforesaid glitches.

Helpdesk:

Shareholders facing any technical issue in login may contact INSTAMEET helpdesk by sending a request at instameet@in.mpms.mufg.com or contact on: - Tel: 022 – 4918 6000 / 4918 6175.

NOTES

Shareholders' Detail updation cum-consent form

To,
The Board of Directors,
Unit no. 501, 5th Floor, Naman Centre, G Block,
C-31, Bandra Kurla Complex, Bandra (E),
Mumbai 400051, Maharashtra, India

I/ We the member(s) of the Company do hereby request you to kindly register/ update my e-mail address with the Company. I/ We, do hereby agree and authorize the Company to send me/ us all the communications in electronic mode at the e-mail address mentioned below. Please register the below mentioned e-mail address / mobile number for sending communication through e-mail/ mobile.

Folio No		DP-ID		Client ID	
Name of the Registered Holder (1st)					
Name of the joint holder(s)					
Registered Address					
			Pin :		
Mobile Nos. (to be registered)					
E-mail ID (to be registered)					
Bank Account detail					
Name of the Bank					
Account Number					
Address of the Branch					
IFSC Code					
MICR Code					

Signature of the member(s)*

* Signature of all the members is required in case of joint holding.

Form No. SH-13
Nomination Form

(Pursuant to Section 72 of the Companies Act, 2013 and Rule 19(1) of the Companies (Share Capital and Debentures) Rules 2014)

To,
The Board of Directors,
Unit no. 501, 5th Floor, Naman Centre, G Block,
C-31, Bandra Kurla Complex, Bandra (E),
Mumbai 400051, Maharashtra, India

I / We____ the holder(s) of the securities particulars of which are given hereunder wish to make nomination and do hereby nominate the following persons in whom shall vest, all the rights in respect of such securities in the event of my/our death.

1. PARTICULARS OF THE SECURITIES (in respect of which nomination is being made)

Name of Securities	Folio No.	No. of Securities	Certificate No.	Distinctive No.

2. PARTICULARS OF NOMINEE/S —

(a) Name:

(b) Date of Birth:

(c) Father's/Mother's/Spouse's name:

(d) Occupation:

(e) Nationality:

(f) Address:

(g) E-mail id:

(h) Relationship with the security holder:

3. IN CASE NOMINEE IS A MINOR—

(a) Date of birth:

(b) Date of attaining majority

(c) Name of guardian:

(d) Address of guardian:

Name: ____________________________________

Address: __________________________________

Name of the Security Holder(s) ____

Signatures: ____

Witness with name and address: ____

INSTRUCTIONS:

1. Please read the instructions given below very carefully and follow the same to the letter. If the form is not filled as per instructions, the same will be rejected.
2. The nomination can be made by individuals only. Non-individuals including society, trust, body corporate, partnership firm, Karta of Hindu Undivided Family, holder of power of attorney cannot nominate. If the Shares are held jointly all joint holders shall sign (as per the specimen registered with the Company) the nomination form.
3. A minor can be nominated by a holder of Shares and in that event the name and address of the Guardian shall be given by the holder.
4. The nominee shall not be a trust, society, body corporate, partnership firm, Karta of Hindu Undivided Family, or a power of attorney holder. A non-resident Indian can be a nominee on re-patriable basis.
5. Transfer of Shares in favor of a nominee shall be a valid discharge by a Company against the legal heir(s).
6. Only one person can be nominated for a given folio.
7. Details of all holders in a folio need to be filled; else the request will be rejected.
8. The nomination will be registered only when it is complete in all respects including the signature of (a) all registered holders (as per specimen lodged with the Company) and (b) the nominee.
9. Whenever the Shares in the given folio are entirely transferred or dematerialized, then this nomination will stand rescinded.
10. Upon receipt of a duly executed nomination form, the Registrars & Transfer Agent of the Company will register the form and allot a registration number. The registration number and folio no. should be quoted by the nominee in all future correspondence.
11. The nomination can be varied or cancelled by executing fresh nomination form.
12. The Company will not entertain any claims other than those of a registered nominee, unless so directed by a Court.
13. The intimation regarding nomination / nomination form shall be filed in duplicate with the Registrars & Transfer Agents of the Company who will return one copy thereof to the members.
14. For shares held in dematerialized mode nomination is required to be filed with the Depository Participant in their prescribed form.

A global, AI-powered customer experience and enterprise operations company.

Engineered For Outcomes.

Human Expertise | Agentic AI | Domain Depth | Global Delivery | Enterprise Accountability

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