SIGMAC & CO
Chartered Accountants

204, Kalpataru Plaza,
Chincholi Bunder Road,
Malad (W), Mumbai - 400 064.
Tel : 022-35110847 / 40029852
E-mail : mail@sigmac.co.in
Web : www.sigmac.co.in

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

Report to,
The Board of Directors of
One Point One Solutions Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **One Point One Solutions Limited** ('the Company') for the quarter ended and half year ended 30th September, 2026, (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (the "Listing Regulations"), as amended.

2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S I G M A C & C O
Chartered Accountants
Firm Reg No. 116351W



Rahul Sarda
Partner
ICAI M No. 135501
Date: 3rd November, 2026
Place: Mumbai
UDIN: 26135501SCBUPV8693

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

Statement of Standalone Unaudited Financial Results for Quarter & Six months ended 30th September, 2026

Rs. in Lacs

Particulars	Quarter ended			Half Year ended		Year ended
	30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from Operations	6,288.01	6,105.87	5,626.86	12,393.88	11,100.12	22,794.91
Other Income	453.57	350.07	396.34	803.64	866.05	1,717.87
Total Income	**6,741.58**	**6,455.94**	**6,023.20**	**13,197.51**	**11,966.16**	**24,512.78**
Expenses						
Employees costs/benefits expenses	3,825.60	3,732.24	3,325.67	7,557.84	6,680.72	13,538.07
Other expenditure	969.03	868.44	891.71	1,837.47	1,720.23	3,680.12
Total Expenses	**4,794.63**	**4,600.68**	**4,217.38**	**9,395.31**	**8,400.95**	**17,218.19**
Earnings before Interest, Tax, Depreciation and Amortization	**1,946.95**	**1,855.25**	**1,805.82**	**3,802.20**	**3,565.22**	**7,294.59**
Depreciation & Amortisation Expenses	650.30	644.93	658.49	1,295.24	1,312.92	2,626.86
Finance Costs	149.38	157.06	167.46	306.44	339.22	645.48
Profit/(loss) before Exceptional Items	**1,147.27**	**1,053.26**	**979.88**	**2,200.53**	**1,913.08**	**4,022.25**
Exceptional Items	-	-	-	-	-	37.67
Profit/(loss) before Tax	**1,147.27**	**1,053.26**	**979.88**	**2,200.53**	**1,913.08**	**3,984.58**
Tax Expense						
Current Tax	281.94	260.67	190.30	542.61	337.22	1,046.34
Deferred Tax	(4.91)	(21.13)	50.39	(26.04)	76.76	(163.94)
Tax for earlier years	-	-	-	-	(0.81)	83.31
Total Tax expense	**277.03**	**239.54**	**240.69**	**516.57**	**413.17**	**965.71**
Profit for the period	**870.23**	**813.72**	**739.19**	**1,683.96**	**1,499.91**	**3,018.87**
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	(21.42)	16.30	(36.10)	(5.12)	(37.75)	(69.23)
(ii) Income tax relating to above	5.39	(4.10)	9.09	1.29	9.50	17.42
(b)(i) Net fair value gain/(loss) on investments in equity through OCI						
(B)Items that will be reclassified to profit or loss in subsequent periods:	-	-	-	-	-	-
(a)(i) Exchange differences on translation of foreign operations	-	-	-	-	-	-
Total other comprehensive income ('OCI')	**(16.03)**	**12.20**	**(27.01)**	**(3.83)**	**(28.25)**	**(51.81)**
Total comprehensive income for the year (comprising profit and OCI for the year)	**854.21**	**825.91**	**712.18**	**1,680.13**	**1,471.66**	**2,967.06**
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)	5,258.74	5,258.74	5,257.54	5,258.74	5,257.54	5,258.74
Earnings per share: (in Rs.)						
(1) Basic	0.33*	0.31*	0.28*	0.64*	0.57*	1.15
(2) Diluted	0.33*	0.31*	0.28*	0.64*	0.57*	1.14

*not annualised

ONE POINT ONE SOLUTIONS LTD. NAVI MUMBAI

ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869

Standalone Balance Sheet as at September 30, 2026

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

Particulars	September 30,2026	March 31,2026
ASSETS		
Non-Current Assets		
(i) Property, Plant And Equipment	4,118.24	4,186.19
(ii) Other Intangible Assets	1,902.78	2,333.83
(iii) Right To Use	1,700.24	2,272.62
(iv) Financial Assets		
-Investments	22,114.85	18,727.13
-Other Financial Assets	13,798.11	15,000.92
(v) Deferred Tax Assets	280.23	309.38
Current Assets		
(i) Financial Assets		
-Trade Receivables	8,347.18	7,800.75
-Cash And Cash Equivalents	69.54	330.20
-Bank Balances Other Than Above	609.37	198.64
-Loans	814.62	487.29
-Other Financial Assets	2,192.88	429.85
(ii) Other Current Assets	346.24	254.01
TOTAL ASSETS	**56,294.29**	**52,330.81**
EQUITY AND LIABILITIES		
EQUITY		
(i) Equity Share Capital	5,258.74	5,258.74
(ii) Other Equity	40,243.06	38,619.44
LIABILITIES		
Non-Current Liabilities		
(i) Financial Liabilities		
-Borrowings	102.05	130.88
-Lease Liability	911.87	1,469.51
-Other Financial Liabilities	1.00	1,490.27
(ii) Provisions	212.84	202.13
(iii) Other Non-Current Liabilities	0.51	10.37
Current Liabilities		
(i) Financial Liabilities		
-Borrowings	5,371.49	1,549.45
-Lease Liability	1145.46	1,143.89
-Trade Payables		
(A) Total Outstanding Dues Of Micro Enterprises And Small Enterprises	52.78	40.02
(B) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises	337.56	431.79
-Other Current Financial Liabilities	1,603.95	1,564.36
(ii) Other Current Liabilities	442.00	288.92
(iii) Provisions	610.98	131.05
TOTAL EQUITY AND LIABILITIES	**56,294.29**	**52,330.81**

ONE POINT ONE SOLUTIONS LTD. NAVI MUMBAI

ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869

Standalone Statement of Cashflow for half year ended September, 2026

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

Particulars	Half year ended 30th September, 2026		Half year ended 30th September, 2025	
A. Cash flow from operating activities				
Net Profit before tax		2,200.53		1,913.08
Adjustments for:				
Depreciation and Amortization Expenses	1,295.24		1,312.92	
Profit on sale of Assets / Investments	0.10		(529.34)	
Interest Expenses(Net of Income)	(424.33)		2.11	
Dividend Income	-		(0.04)	
Employee Benefit Expenses	14.31		5.18	
Foreign Exchange Loss/Profit	(55.13)	830.19	(95.92)	694.90
Operating profit before working capital changes		3,030.71		2,607.98
Changes in working capital:				
Adjustments for Decrease / (increase) in operating assets:				
Trade Receivables	(3,128.73)		(2,796.86)	
Other Current & Non Current Financial Assets	(1,763.03)		(23.00)	
Other Current Assets	(92.23)		(321.19)	
Adjustments for increase / (decrease) in operating liabilities:				
Trade Payables	(26.34)		63.55	
Other Current & Non Current Financial Liabilities	39.58		468.70	
Current Provision Others	315.38		-	
Other Current & Non Current Liabilities	143.22	(4,512.15)	(119.30)	(2,728.09)
		(1,481.44)		(120.11)
Cash flow from extraordinary items		-		-
Cash generated from operations		(1,481.44)		(120.11)
Net income tax paid		(386.77)		(336.41)
Net cash flow from operating activities (A)		**(1,868.21)**		**(456.52)**
B. Cash flow from investing activities				
Purchase of Property, Plant And Equipment and Other Intangible Assets	(223.96)		(1,472.12)	
Advance Given	875.48		-	
Purchase of Investments	(2,544.70)		(1,888.73)	
Sale of Investments	250.00		3,240.05	
Dividend Income	-		0.04	
Interest received	678.38	(964.80)	237.64	116.87
Net cash flow used in investing activities (B)		**(964.80)**		**116.87**
C. Cash flow from financing activities				
Proceeds from issue of equity shares	-		82.50	
Proceeds from long-term borrowings	-		56.84	
Repayment of long-term borrowings	(28.83)		-	
Proceeds from short-term borrowings	3,822.05		1,416.86	
Repayment of Lease Liability	(675.34)		(757.75)	
Finance Cost	(134.79)	2,983.08	(62.81)	735.63
Net cash flow from/(used in) financing activities (C)		**2,983.08**		**735.63**
Net increase in Cash and cash equivalents (A+B+C)		**150.08**		**395.99**
Cash and cash equivalents at the beginning of the year:				
Cash in hand	5.24		7.97	
Bank Balance	523.60	528.84	153.49	161.46
Cash and cash equivalents at the end of the year		**678.92**		**557.45**
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents at the end of the year *		**678.92**		**557.45**
* Comprises:				
(a) Cash on hand		4.19		17.59
(b) Balances with banks		674.73		
(i)Schedule banks current accounts				539.87
		678.92		**557.45**

ONE POINT ONE SOLUTIONS LTD. NAVI MUMBAI

Notes to Standalone Financial Results:

1. The above unaudited Standalone Financial Results of the company were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 3rd November, 2026.

2. The company operates in multiple geographical segments, bifurcation of which is as follows:

(Rs. In Lakhs)

Particulars	India	Outside India	Total
Revenue			
Rendering of Services	10,440.85	1,953.03	12,393.88

3. As on 30th September, 2026, ESOP grants vested were 14,36,367.

4. On 30th September, 2026, pursuant to the approval of the board of directors of the Company at their meeting held on 30th September, 2026, the Company has converted its receivables of Rs. 2,180.53 Lakhs and advance of Rs. 401.77 lakhs due from One Point One Technology Labs Private Limited ("OTLPL"), a subsidiary, into 74,480 equity shares of OTLPL of face value Rs. 10/- each, allotted at Rs. 3,467.10 per share (including a premium of Rs. 3,457.10 per share). Consequent to the allotment, the Company's shareholding in OTLPL has increased from 60% to 62.75%.

5. The above financial results have been prepared in accordance with the Companies (Indian accounting Standards) Rules, 2015 (Ind AS as amended), prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under.

6. Figures for previous periods have been regrouped / reclassified wherever necessary to facilitate comparison.

7. The Results for the quarter and year ended September, 2026 are available on the National Stock Exchange of India Limited Website (URL: www.nseindia.com), Bombay Stock Exchange Website (www.bseindia.com) and Company's Website (URL: www.1point1.com).

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

ONE POINT ONE SOLUTIONS LTD. NAVI MUMBAI

Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)

Place: Navi Mumbai
Date: 3rd Nov, 2026

SIGMAC & CO
Chartered Accountants

204, Kalpataru Plaza,
Chincholi Bunder Road,
Malad (W), Mumbai - 400 064.
Tel : 022-35110847 / 40029852
E-mail : mail@sigmac.co.in
Web : www.sigmac.co.in

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

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

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **One Point One Solutions Limited** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group") for the quarter and half year ended 30th September, 2026, (the "Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Master Circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

One Point One Solutions Limited	Parent
Silicon Softech India Limited	Subsidiary Company
IT Cube Solutions Pvt. Ltd.	Subsidiary Company
ITCube Solutions INC (Wholly owned subsidiary of IT Cube Solutions Pvt. Ltd.)	Subsidiary Company
One Point One Singapore Pte Ltd.	Subsidiary Company
Itnity Pte Ltd. (Wholly owned subsidiary of One Point One Singapore Pte Ltd.)	Subsidiary Company
One Point One USA INC	Subsidiary Company

SIGMAC & CO MUMBAI Chartered Accountants

One Point One Solutions UK Ltd.	Subsidiary Company
One Point One Technology Labs Private Limited	Subsidiary Company
One Point One Solutions MENA Holdings Ltd. (Consolidated)	Subsidiary Company
Netcom Business Contact Center, S.A. Panama (Wholly owned subsidiary of One Point One Solutions MENA Holdings Ltd.)	Subsidiary Company
Netcom Business Contact Center, S.A.S. Colombia (Wholly owned subsidiary of One Point One Solutions MENA Holdings Ltd.)	Subsidiary Company
Netcom Business Contact Center, S.A. Costa Rica (Wholly owned subsidiary of One Point One Solutions MENA Holdings Ltd.)	Subsidiary Company

5. Based on our review conducted as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in para 6, 7 and 8 below, nothing has come to our attention, that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Statement includes the unaudited interim consolidated financial results of one subsidiary whose consolidated financial results (before consolidation) includes total assets of Rs. 9,208.56 Lakhs as at 30th September, 2026, total income of Rs. 1,781.71 Lakhs and Rs. 3,508.66 Lakhs, total net profit after tax of Rs. 286.86 Lakhs and Rs. 563.43 Lakhs, and total comprehensive income of Rs. 234.21 Lakhs and Rs. 492.31 Lakhs, for the quarter ended September 30, 2026 and the period ended on that date respectively, and net cash inflow of Rs. 897.39 Lakhs for the period from April 1, 2026 to September 30, 2026, as considered in the Statement, which have been reviewed by the other auditors, whose reports have been furnished to us by the management and our opinion as on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the reports of such other auditors and the procedures performed by us are stated in paragraph above.

7. The Statement includes the unaudited interim financial results of one subsidiary whose financial results (before consolidation) includes total assets of Rs. 2767.52 Lakhs as at 30th September, 2026, total income of Rs. 0.16 Lakhs and Rs. 7.00 Lakhs, total net loss after tax of Rs. 6.06 Lakhs and Rs. 6.59 Lakhs, and total comprehensive loss of Rs. 6.06 Lakhs and Rs. 6.59 Lakhs, for the quarter ended September 30, 2026 and the period ended on that date respectively, and net cash inflow of Rs. 61.02 Lakhs for the period from April 1, 2026 to September 30, 2026, as considered in the Statement, which have been reviewed by the other auditors, whose reports have been furnished to us by the management and our opinion as on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the reports of such other auditors and the procedures performed by us are stated in paragraph above.



8. The Statement also includes the unaudited interim financial results of two subsidiaries located outside India whose standalone financial results (before consolidation) include total assets of Rs. 8,592.11 Lakhs as at 30th September, 2026, total income of Rs. 1987.55 Lakhs and Rs. 3,829.37 Lakhs, total net profit after tax of Rs. 250.17 Lakhs and Rs. 347.52 Lakhs, and total comprehensive income of Rs. 337.68 Lakhs and Rs. 430.24 Lakhs, for the quarter ended September 30, 2026 and the period ended on that date respectively, and net cash inflow of Rs. 299.24 Lakhs for the period from April 1, 2026 to September 30, 2026, as considered in the Statement, which have been reviewed by the other auditors whose reports have been furnished to us by the management and our opinion as on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the reports of such other auditors and the procedures performed by us are stated in paragraph above.

9. The Statement also includes the unaudited interim financial results of two subsidiaries located outside India whose consolidated financial results (before consolidation) include total assets of Rs. 48,281.54 Lakhs as at 30th September, 2026, total income of Rs. 9092.23 Lakhs and Rs. 17,063.80 Lakhs, total net profit after tax of Rs. 428.83 Lakhs and Rs. 867.28 Lakhs, and total comprehensive income of Rs. 457.89 Lakhs and Rs. 896.20 Lakhs, for the quarter ended September 30, 2026 and the period ended on that date respectively, and net cash outflow of Rs. 2,013.12 Lakhs for the period from April 1, 2026 to September 30, 2026, as considered in the Statement, which have been reviewed by the other auditors whose reports have been furnished to us by the management and our opinion as on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the reports of such other auditors and the procedures performed by us are stated in paragraph above.

Our conclusion on the Statement in respect of matters stated in para 6, 7, 8 and 9 above is not modified with respect to our reliance on the work and the reports of the other auditors.

For S I G M A C & C O
Chartered Accountants
Firm Reg No. 116351W



Rahul Sarda
Partner
ICAI M No. 135501
Date: 3rd November, 2026
Place: Mumbai
UDIN: 26135501ANETKF1661

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

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

Statement of Consolidated Unaudited Financial Results for Quarter & Six months ended 30th September, 2026

Rs. in Lacs

Particulars	Quarter ended			Half Year ended		Year ended
	30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from Operations	17,495.59	15,832.41	7,086.68	33,327.99	13,987.99	31,338.08
Other Income	325.57	357.99	469.00	683.56	1,017.24	1,765.12
Total Income	**17,821.15**	**16,190.40**	**7,555.68**	**34,011.55**	**15,005.23**	**33,103.19**
Expenses						
Employees costs/benefits expenses	10,063.64	10,230.30	4,247.38	20,293.94	8,541.42	19,109.89
Other expenditure	3,225.94	2,022.25	1,135.85	5,248.19	2,235.28	4,958.56
Total Expenses	**13,289.57**	**12,252.56**	**5,383.23**	**25,542.13**	**10,776.70**	**24,068.45**
Earnings before Interest, Tax, Depreciation and Amortization	**4,531.58**	**3,937.84**	**2,172.45**	**8,469.42**	**4,228.53**	**9,034.74**
Depreciation & Amortisation Expenses	1,098.58	1,082.45	688.09	2,181.03	1,372.19	2,860.89
Finance Costs	866.11	812.20	174.98	1,678.31	360.16	837.45
Profit/(loss) before Exceptional Items	**2,566.89**	**2,043.19**	**1,309.38**	**4,610.08**	**2,496.18**	**5,336.41**
Exceptional Items	-	-	-	-	-	147.06
Profit/(loss) before Tax	**2,566.89**	**2,043.19**	**1,309.38**	**4,610.08**	**2,496.18**	**5,189.34**
Tax Expense						
Current Tax	745.49	431.49	284.56	1,176.98	503.94	1,504.50
Deferred Tax	(19.40)	(19.45)	39.61	(38.85)	64.04	(219.88)
Tax for earlier years	-	-	-	-	(0.81)	84.19
Total Tax expense	**726.09**	**412.04**	**324.17**	**1,138.13**	**567.17**	**1,368.80**
Profit for the period	**1,840.80**	**1,631.15**	**985.21**	**3,471.95**	**1,929.01**	**3,820.54**
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	(98.39)	(8.14)	(39.25)	(106.53)	(64.74)	(81.55)
(ii) Income tax relating to above	24.76	2.05	9.87	26.81	16.29	20.53
(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	361.11	471.89	255.68	833.01	254.93	793.04
(ii) Income tax relating to above	(90.89)	(118.77)	(64.35)	(209.65)	(64.16)	(199.59)
Total other comprehensive income ('OCI')	**196.60**	**347.03**	**161.95**	**543.64**	**142.32**	**532.42**
Total comprehensive income for the year (comprising profit and OCI for the year)	**2,037.40**	**1,978.18**	**1,147.16**	**4,015.59**	**2,071.33**	**4,352.96**
Net Profit attributable to :						
Owners of the Company	1,843.22	1,631.36	985.21	3,474.58	1,929.01	3,825.19
Non-Controlling Interests	(2.42)	(0.21)	-	(2.63)	-	(4.65)
Other Comprehensive Income attributable to:						
Owners of the Company	196.60	347.03	161.95	543.64	142.32	532.42
Non-Controlling Interests	-	-	-	-	-	-
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)	5,258.74	5,258.74	5,257.54	5,258.74	5,257.54	5,258.74
Earnings per share: (in Rs.)						
(1) Basic	0.70*	0.62*	0.37*	1.32*	0.73*	1.46
(2) Diluted	0.70*	0.62*	0.37*	1.31*	0.73*	1.45

*not annualised

ONE POINT ONE SOLUTIONS LTD. NAVI MUMBAI

ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869

Consolidated Balance Sheet as at September 30, 2026

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

Particulars	September 30, 2026	March 31,2026
ASSETS		
Non-Current Assets		
(i) Property, Plant And Equipment	5,030.84	5,259.56
(ii)Right To Use	4,233.22	5,502.65
(iii) Goodwill on Consolidation	32,006.39	31,596.24
(iv) Intangible Assets	2,045.00	2,350.27
(v)Capital Work In Progress	8,385.19	7,292.68
(vi) Financial Assets		
-Investments	6,719.32	5,929.77
-Other Financial Assets	1,180.35	1,059.43
(vii)Deferred Tax Assets	36.93	237.41
Current Assets		
(i) Inventories		
(ii) Financial Assets		
-Trade Receivables	18,181.03	9,728.50
-Cash And Cash Equivalents	3,077.97	5,501.44
-Bank Balances Other Than Above	2,130.15	594.26
-Other Financial Assets	824.45	4,633.50
-Loans	4,784.65	487.29
(iii) Other Current Assets	2,307.97	3,508.53
TOTAL ASSETS	**90,943.45**	**83,681.51**
EQUITY AND LIABILITIES		
EQUITY		
(i) Equity Share Capital	5,258.74	5,258.74
(ii) Other Equity	42,027.26	39,401.60
(iii) Non-Controlling Interest	993.01	1,581.24
LIABILITIES		
Non-Current Liabilities		
(i) Financial Liabilities		
-Borrowings	14,407.53	14,122.94
-Lease Liability	2,658.56	3,812.82
-Other Financial Liabilities	7,490.73	8,611.51
(ii) Provisions	804.77	555.61
(iii) Other Non-Current Liabilities	754.67	1,082.16
Current Liabilities		
(i) Financial Liabilities		
-Borrowings	7,263.06	1,849.64
-Lease Liability	2,101.44	2,245.03
-Trade Payables		
(A) Total Outstanding Dues Of Micro Enterprises And Small Enterprises	64.78	124.57
(B) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises	584.92	828.51
-Other Current Financial Liabilities	1,881.17	1,824.95
(ii) Other Current Liabilities	1,833.00	2,034.63
(iii) Provisions	2,819.83	347.52
TOTAL EQUITY AND LIABILITIES	**90,943.45**	**83,681.51**

ONE POINT ONE SOLUTIONS LTD NAVI MUMBAI

ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869

Consolidated Statement of Cashflow for half year ended September 30, 2026
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Half year ended 30th September, 2026		Half year ended 30th September, 2025	
A. Cash flow from operating activities				
Net Profit before tax		4,610.08		2,496.18
Adjustments for:				
Depreciation	2,181.03		1,372.19	
Loss (Profit) on sale of Assets / Investments	0.10		(529.34)	
Interest Expenses(Net of Income)	992.84		(135.07)	
Foreign Currency Translation Reserve	226.80		254.93	
Dividend Income	-		(0.04)	
Employee benefit expenses	80.00		25.53	
Foreign Exchange Gain	(15.81)		(97.87)	
Adjustment of FA	(58.95)			
Gain on Lease Termination	(33.43)	3,372.58		890.33
Operating profit / (loss) before working capital changes		7,982.66		3,386.51
Changes in working capital:				
Adjustments for Decrease / (increase) in operating assets:				
Trade Receivable	(8,436.72)		(2,567.22)	
Other Current & Non Current Financial Assets	3,688.13		(3,978.49)	
Other Current Assets	1,200.56		3,659.64	
Adjustments for increase / (decrease) in operating liabilities:				
Trade Payables	(303.39)		69.41	
Other Current & Non Current Financial Liabilities	(1,064.56)		723.90	
Provision Others	2,534.95		26.20	
Other Current & Non Current Liabilities	(529.13)	(2,910.17)	(568.73)	(2,635.30)
		5,072.49		751.21
Cash flow from extraordinary items		-		-
Cash generated from operations		5,072.49		751.21
Net income tax (paid) / refunds		(1,176.98)		(556.82)
Net cash flow from / (used in) operating activities (A)		**3,895.51**		**194.39**
B. Cash flow from investing activities				
Net proceeds from Purchase/Sale of Property, Plant & Equipment	(1,361.95)		(1,572.09)	
Purchase of Investments	(1,039.56)		(2,020.80)	
Sale of Investment	250.00		3,240.05	
Advances given/ received	(4,297.36)		-	
Dividend Income	-		0.04	
Interest received	606.45	(5,842.41)	386.26	33.46
Net cash flow from / (used in) investing activities (B)		**(5,842.41)**		**33.46**
C. Cash flow from financing activities				
Proceeds from issue of equity shares	-		82.50	
Proceeds from long-term borrowings	284.59		81.84	
Proceeds from short-term borrowings	5,413.42		1,117.55	
Acquisition of Non-Controlling Interest	(1,862.77)		-	
Proceeds from issue of shares to Non-Controlling Interest	-		40.40	
Repayment of Lease Liability	(1,410.73)		(804.87)	
Finance Cost	(1,365.19)	1,059.32	(62.81)	454.61
Net cash flow from / (used in) financing activities (C)		**1,059.32**		**454.61**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(887.58)		682.45
Cash and cash equivalents at the beginning of the year				
Cash in hand	6.58		8.92	
Bank Balance	6,089.12	6,095.70	1,341.01	1,349.93
Cash and cash equivalents at the end of the year		5,208.12		2,032.38
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents at the end of the year *		**5,208.12**		**2,032.38**
* Comprises:				
(a) Cash on hand	5.24		18.53	
(b) Balances with banks	5,202.88		2,013.84	
(i)Schedule banks current accounts				
		5,208.12		**2,032.38**

ONE POINT ONE SOLUTIONS LTD. NAVI MUMBAI

Notes to Consolidated Financial Results:

1. The above unaudited Consolidated Financial Results (the "statement") of the group were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 3rd November, 2026.

2. The Statement relate to One Point One Solutions Limited and its subsidiaries including Silicon Softech India Limited, One Point One USA INC, One Point One Singapore Pte. Ltd., Itnity Pte Ltd. (Wholly owned subsidiary of One Point One Singapore Pte Ltd), One Point One Solutions UK Ltd., One Point One Technology Labs Pvt. Ltd., IT Cube Solutions Pvt. Ltd. and ITCube Solutions INC (Wholly owned subsidiary of IT Cube Solutions Pvt. Ltd.), One Point One Solutions MENA Holdings Ltd., Netcom Business Contact Center S.A.S. Colombia (Wholly owned subsidiary of One Point One Solutions MENA Holdings Ltd.), Netcom Business Contact Center S.A. Panama (Wholly owned subsidiary of One Point One Solutions MENA Holdings Ltd.), Netcom Business Contact Center S.A.S. Costa Rica (Wholly owned subsidiary of One Point One Solutions MENA Holdings Ltd.). The Statement is prepared by applying Ind AS 110- "Consolidated Financial Statements".

   During the half year ended, One Point One Singapore Pte. Ltd. acquired the balance 26.32% equity interest in Itnity Pte. Ltd., resulting in One Point One Singapore Pte. Ltd. obtaining complete control over Itnity Pte. Ltd and making it a wholly owned subsidiary of One Point One Singapore Pte. Ltd. Accordingly, Itnity Pte. Ltd. has been treated as a step-down subsidiary and its financial results have been consolidated into the Group's consolidated financial statements from the date of acquisition.

3. During the FY 2025-26, One Point One Solutions MENA Holdings Ltd. has acquired control over the Netcom Group with effect from 28th February, 2026 vide agreement dated 19th December, 2025. Pursuant to the terms of the aforesaid agreement, shares transferred in the name of One Point One Solutions MENA Holdings Ltd have been recognised accordingly, and the consideration payable for the balance acquisition has been recognised at its present value in the financial statements.

4. The group operates in multiple geographical segments, bifurcation of which is as follows:

(Rs. In Lakhs)

Particulars	India	Outside India	Total
Revenue			
Rendering of Services	14,689.45	18,638.54	33,327.99

5. As on 30th September, 2026, total outstanding ESOP grants vested were 14,36,367.

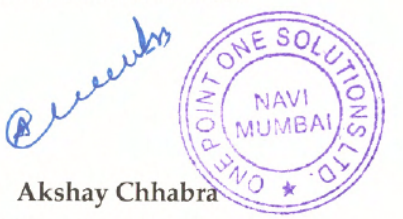
6. The above financial results have been prepared in accordance with the Companies (Indian accounting Standards) Rules, 2015 (Ind AS as amended), prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under.

ONE POINT ONE SOLUTIONS LTD. NAVI MUMBAI

7. Figures for previous periods have been regrouped / reclassified wherever necessary to facilitate comparison with the figures of the current period.

8. The Results for the quarter ended Sep, 2026 are available on the National Stock Exchange of India Limited Website (URL: www.nseindia.com), Bombay Stock Exchange Website (URL: www.bseindia.com) and Company's Website (URL: www.1point1.com).

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



Place: Navi Mumbai
Date: 3rd Nov, 2026

Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)