1POINT™ BUSINESS PROCESS PARTNERS

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

Date: 4th September 2025

SECURITY CODE: ONEPOINT

Subject: One Point One Solutions Limited: Integrated Annual Report for FY 2024-25 and Notice for the 17th Annual General Meeting ("the AGM / the Meeting") to be held on Friday, 26th September, 2025 at 11:00 a.m. IST through Video Conferencing / Other Audio Visual Means

Respected Sir/Madam,

Pursuant to Regulation 30 and 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please take note that the **17th Annual General Meeting** of the Members of One Point One Solutions Limited ("The Company") will be held on **Friday, 26th September 2025** 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 17th Annual General Meeting. The copy of the Notice of Annual General Meeting along with Annual Report of the Company for the financial year 2024-25 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 17th AGM of the Company for the Financial Year 2024-25 is being dispatched / sent to the Members through email on 4th September 2025 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, 19th September, 2025
2	Remote E-voting Period	Commence on Tuesday 23rd September 2025 and ends on Thursday 25th September 2025.
3	Book Closure	From on Saturday, 20th September 2025 to Friday, 26th September 2025

Request you to take the above on your record.

This is for you information and records.

Thanking you,
For **One Point one solutions Limited**

PRITESH SANJAY SONAWANE
Digitally signed by PRITESH SANJAY SONAWANE
Date: 2025.09.04 17:19:13 +05'30'

One Point One Solutions Ltd. Navi Mumbai

Pritesh Sonawane
Company Secretary and Compliance officer
Date: 4th September 2025
Encl: a/a

One Point One Solutions Limited

CIN: L74900MH2008PLC182869
Registered Office: International Infotech Park, T-762, Tower-7, 6th Floor,
Vashi, Navi Mumbai -400703, Maharashtra, India
E-mail: investors@1point1.com; Website: www.1point1.com
Tel. No.: 022-6687 3800; Fax No.: 022-6687 3899;

NOTICE OF THE SEVENTEENTH ANNUAL GENERAL MEETING

NOTICE is hereby given that the 17th Annual General Meeting ("the AGM / the meeting") of the members of One Point One Solutions Limited ("the Company") will be held on Friday, 26th September, 2025, 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:

1) To receive, consider and adopt the audited financial statements (including audited consolidated financial statements) of the Company for the financial year ended March 31, 2025 and the reports of the Board of Directors and Auditors thereon:

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:

3) TO CONSIDER AND APPROVE APPOINTMENT OF M/S. MIHEN HALANI & ASSOCIATES, PRACTICING COMPANY SECRETARIES AS SECRETARIAL AUDITORS AND FIX THEIR REMUNERATION:

To consider and, if thought fit, to pass the following resolution as an ordinary resolution:

"RESOLVED THAT pursuant to the provisions of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') read with applicable provisions of the Companies Act, 2013, each as amended, and based on the recommendation(s) of the Audit Committee and the Board of Directors of the Company ('Board'), M/s Mihen Halani & Associates, Practicing Company Secretaries (Membership No. F9926) (CP No. 12015), be and is hereby appointed as the Secretarial Auditors of the Company for a period of five years to hold office from the conclusion of this Annual General Meeting till the conclusion of the 21st Annual General Meeting of the Company to be held in the year 2030, to conduct Secretarial Audit of the Company in terms of Section 204 and other applicable provisions of the Companies Act, 2013 read with Regulation 24A and other applicable provisions of the SEBI Listing Regulations, for the period beginning from the Financial Year 2025-26 through the Financial Year 2029-30, at such remuneration as may be mutually agreed upon between the Board, based on the recommendation(s) of the Audit Committee, and the Secretarial Auditors of the Company.

RESOLVED FURTHER THAT the Board and/or any person authorised by the Board, be and is hereby authorised, severally, to settle any question, difficulty or doubt, that may arise in giving effect to this resolution and to do all such acts, deeds, matters and things, as may be considered necessary, desirable and expedient to give effect to this Resolution and/ or otherwise considered by them to be in the best interest of the Company.

4) TO CONSIDER AND APPROVE SHIFTING OF REGISTERED OFFICE OF THE COMPANY FROM ONE CITY TO ANOTHER WITHIN THE SAME STATE AND JURISDICTION OF THE SAME REGISTRAR OF COMPANIES

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

RESOLVED THAT pursuant to the provisions of Section 12 of the Companies Act, 2013, read with the Companies (Incorporation) Rules, 2014, and other applicable provisions, if any, and subject to the approval of the members of the company, the consent of the members of the company be and is hereby accorded to shift the Registered Office of the company from its present location at: International Infotech Park, Vashi Railway Station Commercial Complex, T-762, Tower-7, 6th Floor, Vashi, Navi Mumbai – 400703, Maharashtra, India to the new location at: Unit no. 501, 5th Floor, Naman Centre, G Block, C-31, Bandra Kurla Complex, Bandra (E), Mumbai 400051, India with effect from the date of filing of Form INC-22 with the Registrar of Companies.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to take all necessary steps, actions, and to sign, execute, and file all necessary forms, documents, and papers with the Registrar of Companies and other statutory authorities as may be required to give effect to this resolution.

RESOLVED FURTHER THAT any one Directors or Company Secretary of the Company be and are hereby Individually authorized to file Form INC-22 and all other required forms and documents with the Registrar of Companies and to do all such acts, deeds, and things as may be necessary, expedient, and desirable to give effect to this resolution."

5) TO CONSIDER AND APPROVE 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")

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

RESOLVED THAT in accordance with the provisions of Section 62(1)(b) of the Companies Act, 2013, the Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2021, the Memorandum and Articles of Association of the Company, and all other applicable laws and regulations, the shareholders hereby approve the grant of Employee Stock Options under the 'One Point One Solutions Employee Stock Option Scheme 2022' to eligible employees of ITCUBE Solutions Private Limited, One Point One Technology Labs Private Limited, and any other existing or future subsidiary, associate or holding company of the Company, as may be determined by the Board of Directors or the Nomination & Remuneration Committee from time to time.

RESOLVED FURTHER THAT the Board of Directors and/or the Nomination & Remuneration Committee be and are hereby authorized to determine the eligible employees, number of options to be granted, exercise price, vesting schedule, exercise period and other terms and conditions for such grants in compliance with the Scheme and applicable regulations, provided that the aggregate number of options granted shall not exceed 94,02,975 equity shares of 2 each as previously approved by shareholders.

RESOLVED FURTHER THAT the Board of Directors and/or the Nomination & Remuneration Committee be and are hereby authorized to undertake all necessary actions to implement this resolution including making required filings with regulatory authorities, complying with disclosure requirements, and dealing with all matters incidental thereto.

RESOLVED FURTHER THAT all acts done by the Board of Directors or the Nomination & Remuneration Committee in implementation of this resolution prior to its passing are hereby ratified and confirmed."

6) TO CONSIDER AND APPROVE INVESTMENTS IN ANY BODY CORPORATE AND LOANS AND GUARANTEES TO ANY BODIES CORPORATE AND PERSONS:

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 read with the Companies (Meetings of Board and its Powers) Rules, 2014 as amended from time to time and other applicable provisions of the Companies Act, 2013 (including any amendment thereto or re-enactment thereof for the time being in force), if any, the consent of the Company be and is hereby accorded to the board of Directors (including a committee of board) as in their absolute discretion deem beneficial and in the interest of the Company, for the following:

a) 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, which may or may not be subsidiary(ies) of the Company as the Board may think fit, in pursuance of section 186 of the Companies Act, 2013 (including any ordinance or statutory modification or re-enactment thereof, for the time being in force), to the extent of the following limits: Investments into Subsidiaries and other Bodies Corporate: upto Rs.500 Crores (Rupees Five Hundred Crores only).

b) to make/give from time to time any loan or loans to anybody or bodies corporate, whether in India or outside, which may or may not be subsidiary(ies) of the Company or to any persons as the Board may think fit, in pursuance of Section 186 of the Companies Act, 2013 (including any ordinance or statutory modification or re-enactment thereof, for the time being in force) to the extent of the following limits: Loans to Subsidiaries, other Bodies Corporate or Persons: upto Rs.500 Crores (Rupees Five Hundred Crores only).

c) 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 in respect of or against any loans to or to secure any financial arrangement of any nature by, any other person(s), any Body(ies) Corporate, whether in India or outside, which may or may not be subsidiary(ies) of the Company, as the Board may think fit, in pursuance of Section 186 of the Companies Act, 2013 (including any ordinance or statutory modification or re-enactment thereof, for the time being in force) to the extent of the following limits: Guarantees against Loans/Financial arrangements in favour of Subsidiaries, other Bodies Corporate and Persons: upto 500 Crores (Rupees Five Hundred Crores only).

RESOLVED FURTHER THAT the consent of the Company, be and is hereby accorded to the Board including any Committee of Directors, pursuant to applicable provisions of the Companies (Meetings of Board and its powers) Rules, 2014 and Section 186 and other applicable provisions of the Companies Act, 2013, 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 Board/Committee of Directors as permitted or subject to the provisions specified therein.

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, condition(s), modification(s) and alteration(s) as it may deem fit including the terms and conditions within the above limits upto which such investments in securities/loans/ guarantees, that may be given or made, as may be determined by the Board or the Committee thereof, including with 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 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."

7) TO CONSIDER AND APPROVE THE REALLOCATION IN THE OBJECT-WISE UTILIZATION OF PROCEEDS RAISED FROM THE PREFERENTIAL ISSUE OF EQUITY SHARES AND WARRANTS:

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

RESOLVED THAT pursuant to the provisions of Section 42, 62 and other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations"), and in accordance with the Memorandum and Articles of Association of the Company, the consent of the members of the Company be and is hereby accorded to alter the object-wise allocation and utilization timeline of the proceeds raised through the preferential issue of 3,67,19,859 Equity Shares and 1,07,85,714 Equity Warrants (convertible into equivalent equity shares), allotted pursuant to the Board resolution passed by the Directors on September 05, 2024, aggregating to ₹ 2,66,03,12,088/- (Indian Rupees Two Hundred Sixty-Six Crore Three Lakh Twelve Thousand and Eighty-Eight Only).

RESOLVED FURTHER THAT in light of the actual funds raised being less than the amount initially approved by the shareholders in its meeting dated 18th July 2024, due to partial subscription, and following a comprehensive review of the Company's strategic priorities, the Board has re-allocated the proceeds and utilization timeline to ensure their optimal use. This includes a strategic increase in the allocation towards "Inorganic growth of the Company" and "Refurbishment of our existing Infrastructure Facility" to bolster operational capabilities, with corresponding adjustments to other purposes.

RESOLVED FURTHER THAT the revised object-wise allocation of funds for the utilization of the said proceeds shall be as under:

Sr.	Particulars	Approved in EGM dated 18th July 2004		Proposed	
		Total amount approved by the shareholders	Tentative timeline for utilization	Total revised allocation amount	Tentative timeline for utilization
1	Working Capital Requirement	95,50,00,000	31-Mar-27	50,00,00,000	31-Mar-27
2	General Corporate Purposes	58,50,73,021	31-Mar-25	50,99,49,690	31-Mar-27
3	Fund raising cost	17,55,21,906	31-Mar-25	15,44,92,280	-
4	Repayment of Loan (other than the loan taken from promoter/ promoter group entities)	7,00,00,000	31-Mar-25	6,07,33,348	-
5	Refurbishment of our existing Infrastructure Facility (as and when required)	10,00,00,000	31-Mar-26	17,00,00,000	31-Mar-27
6	Investment in technology by development of new softwares / solutions/ platforms	10,00,00,000	31-Mar-26	8,73,58,191	31-Mar-27
7	Inorganic growth of the Company (directly or through layer of subsidiary/ies)	1,05,96,97,169	31-Mar-26	1,17,77,78,579	31-Mar-27
Total		**3,04,52,92,096**		**2,66,03,12,088**	

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as "the Board", which term shall be deemed to include any Committee constituted by the Board to exercise its powers including the powers conferred by this Resolution) be and is hereby authorized to take all such steps as may be necessary, to give effect to this Resolution, to modify the specific allocation of amounts within the overall limit approved herein, and to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, proper or desirable to implement the aforesaid resolution, including entering into agreements, documents, and making necessary filings with regulatory authorities such as the Stock Exchanges, Registrar of Companies, and SEBI."

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

Sd/-
Pritesh Sonawane
Company Secretary and Compliance Officer
Place: Navi Mumbai
Date: 4th September, 2025

Reg. Office: International Infotech Park, T-762,
Tower-7, 6th Floor, Vashi, Navi Mumbai -400703,
Maharashtra, India

NOTES:

1. 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.

2. Pursuant to General Circulars No.14/2020 dated April 8,2020, No.17/2020 dated April 13, 2020, No.20/2020 dated May 5, 2020, No. 02/2021 dated January 13, 2021,No. 21/2021 dated December 14, 2021, No. 2/2022 dated May 5, 2022 and No. 10/2022 dated December 28, 2022 issued by the Ministry of Corporate Affairs (collectively referred to as 'MCA Circulars'),the Company is convening the 17th 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. Further, Securities and Exchange Board of India (SEBI), vide its Circulars dated May 12, 2020, January 15, 2021, May 13, 2022and January 5, 2023 (SEBI Circulars) and other applicable circulars issued in this regard, have provided relaxations from compliance with certain provisions of the SEBI (LODR) Regulations, 2015(Listing Regulations).

3. 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.

4. 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 scrutinisers@mmjc.in with copies marked to the Company at pritesh.sonawane@1point1.com and to its RTA at https://instameet.in.mpms.mufg.com.

5. 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.

6. The Notice of the Annual General Meeting along with the Annual Report for the financial year 2023-24 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 2023-24 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 RTA https://in.mpms.mufg.com. Members can attend and participate in the Annual General Meeting through VC / OAVM facility only.

7. 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.

8. 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, 18th September 2025 (9.00 am) to Saturday, 20th September 2025 (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.

9. 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.

10. 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.

11. Members of the Company holding shares either in physical form or in Dematerialised forms as on cut-off date i.e. Friday 19th September 2025 will be entitled to vote on the resolutions proposed in the Notice.

12. 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.

13. The Register of Members and Share Transfer Books of the Company shall remain closed from Saturday, 20th September 2025 to Friday, 26th September 2025 (both days inclusive) in terms of the provisions of Section 91 of the Companies Act, 2013.

14. 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 17th AGM through VC/OAVM Facility and e-Voting during the 17th AGM.

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 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 19th September 2025.

d. Remote e-voting will commence at 9.00 a.m. on Tuesday 23rd September 2025 and will end at 5.00 p.m. on Thursday 25th September 2025, 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: TO CONSIDER AND APPROVE APPOINTMENT OF M/S. MIHEN HALANI & ASSOCIATES, PRACTICING COMPANY SECRETARIES AS SECRETARIAL AUDITORS AND FIX THEIR REMUNERATION:

In terms of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') and other applicable provisions of the Companies Act, 2013, each as amended, the Company is required to appoint Secretarial Auditors for a period of 5 years commencing FY2025-26, to conduct the Secretarial Audit of the Company in terms of Section 204 and other applicable provisions of the Companies Act, 2013 read with Regulation 24A and other applicable provisions of the SEBI Listing Regulations read with applicable SEBI Circulars. For identification of Secretarial Auditor, the Management had initiated the process and had detailed interactions with certain eligible audit firms and assessed them against a defined eligibility and evaluation criteria. The following criteria inter alia were considered for evaluation of Practicing Company Secretary firms capable of conducting audit of Tata Steel Limited:

a. Background of the firm, their experience and past associations in handling secretarial audit of large listed companies;

b. competence of the leadership and the audit team in conducting secretarial audit of the Company in the past as well as of other large listed companies; and

c. Ability of the firm to understand the business of the Company and identify compliance of major laws and regulations applicable to the Company.

M/s Mihen Halani & Associates, based in Mumbai, is a distinguished firm of Practicing Company Secretaries. Peer Reviewed and Quality Reviewed by the Institute of Company Secretaries of India, the firm specializes in corporate law, SEBI and RBI regulations, corporate governance, and compliance. The firm has been conducting secretarial audit for various large, listed companies in India across various sectors. The Management evaluated the background, expertise and past performance of M/s Mihen Halani & Associates, as the Secretarial Auditors of the Company.

The Board recommends passing the Special Resolution set out in Item No. 3 for the approval of members.

None of the Directors, Key Managerial Personnel, or their relatives are in any way concerned or interested in the proposed resolution, except to the extent of their shareholding in the company.

ITEM NO. 4: TO CONSIDER AND APPROVE SHIFTING OF REGISTERED OFFICE OF THE COMPANY FROM ONE CITY TO ANOTHER WITHIN THE SAME STATE AND JURISDICTION OF THE SAME REGISTRAR OF COMPANIES

The Board of Directors, at its meeting held on 30th August 2025, has considered the proposal to shift the Registered Office of the company. The company's current registered office is located at International Infotech Park, Vashi Railway Station Commercial Complex, T-762, Tower-7, 6th Floor, Vashi, Navi Mumbai – 400703, Maharashtra, India, and the Board has decided to shift it to Unit no. 501, 5th Floor, Naman Centre, G Block, C-31, Bandra Kurla Complex, Bandra (E), Mumbai 400051, India.

This shifting of the registered office is being proposed to facilitate the company's administrative convenience and for better operational efficiency. The new location is more suitable for the company's growing business needs and will allow for improved management of the company's day-to-day operations. The proposed new registered office is located in Mumbai, which falls under the jurisdiction of the same Registrar of Companies, Mumbai Maharashtra. As per the provisions of Section 12 of the Companies Act, 2013, the change of the registered office from one city to another within the same state and under the jurisdiction of the same Registrar requires a Special Resolution from the members of the company.

The Board recommends passing the Special Resolution set out in Item No. 4 for the approval of members.

None of the Directors, Key Managerial Personnel, or their relatives are in any way concerned or interested in the proposed resolution, except to the extent of their shareholding in the company.

ITEM NO. 5: TO CONSIDER AND APPROVE 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")

The Board of Directors of the Company had approved the 'One Point One Solutions Employee Stock Option Scheme 2022' which was subsequently approved by the shareholders through special resolution dated July 13, 2022. The Scheme permits extension of benefits to employees of subsidiary, associate and holding companies, subject to separate shareholder approval as required under Regulation 6(3) of the SEBI (Share Based Employee Benefits) Regulations, 2021.

This resolution seeks approval for granting options to employees of subsidiaries - ITCUBE Solutions Private Limited and One Point One Technology Labs Private Limited - as well as any future group companies. The grants will be made in compliance with all applicable regulations including minimum vesting period of one year and SEBI pricing norms. The total options granted will not exceed the previously approved limit of 94,02,975 equity shares.

The Board believes that extending the ESOP scheme to group companies will help align employee interests across the organization, retain key talent and drive long-term value creation for all shareholders. All grants will be properly disclosed in the Directors' Report as per regulatory requirements.

The Board recommends passing the Special Resolution set out in Item No. 5 for the approval of members.

None of the Directors or Key Managerial Personnel of the Company are interested or concerned in this resolution, except to the extent of their employment with the Company or its subsidiaries.

ITEM NO. 6: INVESTMENTS IN ANY BODY CORPORATE AND LOANS AND GUARANTEES TO ANY BODIES CORPORATE AND PERSONS:

In order to make optimum use of funds available with the Company and also to achieve long term strategic and business objectives, the Board of Directors of the Company proposes to make use of the same by making investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons or other body corporate or as and when required.

In accordance with the provisions Section 186 of the Companies Act, 2013 (the 'Act'), it would be necessary to obtain the approval of the members for:

- making loans to any person or other bodies corporate;
- to deploy the surplus funds arising out of the preferential issue of warrants by way of investment in Mutual Funds/ Bank Deposits/Intercorporate Deposits or such liquid investment opportunities pending use of funds for object for which it is raised for; and
- giving guarantee or provide security in connection with a loan to any other bodies corporate or person; and
- acquiring by way of subscription, purchase or otherwise, the securities of any other body corporate, in excess of the limits of:
    - 60% of the paid-up share capital and free reserves and securities premium account; or
    - 100% of the free reserves and securities premium account; whichever is higher.

Considering the long-term business plans of the Company, which requires the Company to make sizeable loans / investments and issue guarantees / securities to persons or bodies corporate, from time to time, prior approval of the Members is being sought for enhancing the limit up to an aggregate sum of not exceeding Rs. 500 Crore.

The Board recommends passing the Special Resolution set out in Item No. 6 for the approval of members.

None of the Directors and Key Managerial Personnel of the Company and their relatives is in any way concerned or interested, financially or otherwise in the resolution except to the extent of their directorship and

shareholding in the body corporate(s) in which investment may be made or loan/ guarantees may be given pursuant to this special resolution.

ITEM NO. 7: TO CONSIDER AND APPROVE THE REALLOCATION IN THE OBJECT-WISE UTILIZATION OF PROCEEDS RAISED FROM THE PREFERENTIAL ISSUE OF EQUITY SHARES AND WARRANTS:

The Company had obtained the approval of the members through a Special Resolution passed at the Extra-Ordinary General Meeting held on July 18, 2024, for the preferential issue of up to 3,75,94,502 Equity Shares and 1,67,85,714 Equity Warrants to identified investors, aggregating to 304.53 crores. Subsequent to the approval of shareholders in Extra-ordinary General Meeting held on July 18, 2024, the Company completed the allotment process. The issue received subscriptions for 3,67,19,859 Equity Shares and 1,07,85,714 Equity Warrants. Consequently, the total funds raised amounted to 26,60,03,12,088 (Indian Rupees Two Hundred Sixty-Six Crore Three Lakh Twelve Thousand and Eighty-Eight Only) which is less than the initially approved amount due to this partial subscription. The allotment was made in compliance with the pricing formula and other provisions of the ICDR Regulations.

The Explanatory Statement to the notice dated June 26, 2024 conveying the Extra-ordinary General Meeting on July 18 2024, provided a detailed break-up for the utilization of the proposed fund raise. Following the actual receipt of a lower amount and a subsequent review of the Company's strategic priorities, the Board has re-allocated the proceeds to ensure optimal use of funds. The key change involves increasing the allocation towards "Refurbishment of our existing Infrastructure Facility (as and when required)". This strategic shift is imperative to bolster the Company's operational capabilities, enhance service delivery, and support future scalability. The internal allocation towards working capital and general corporate purposes has been adjusted downwards correspondingly.

A comparative table of the proposed vs. actual allocation is provided below:

Sr.	Particulars	Approved in EGM dated 18th July 2004		Proposed	
		Total amount approved by the shareholders	Tentative timeline for utilization	Total revised allocation amount	Tentative timeline for utilization
1	Working Capital Requirement	95,50,00,000	31-Mar-27	50,00,00,000	31-Mar-27
2	General Corporate Purposes	58,50,73,021	31-Mar-25	50,99,49,690	31-Mar-27
3	Fund raising cost	17,55,21,906	31-Mar-25	15,44,92,280	-
4	Repayment of Loan (other than the loan taken from promoter/ promoter group entities)	7,00,00,000	31-Mar-25	6,07,33,348	-
5	Refurbishment of our existing Infrastructure Facility (as and when required)	10,00,00,000	31-Mar-26	17,00,00,000	31-Mar-27
6	Investment in technology by development of new softwares / solutions/ platforms	10,00,00,000	31-Mar-26	8,73,58,191	31-Mar-27
7	Inorganic growth of the Company (directly or through layer of subsidiary/ies)	1,05,96,97,169	31-Mar-26	1,17,77,78,579	31-Mar-27
Total		**3,04,52,92,096**		**2,66,03,12,088**	

The Board acted within the overarching authority granted by the shareholders for a preferential issue up to a specified limit, SEBI regulations and prudent corporate governance practices recommend that material changes to the structure and object of a fund raise, even if undertaken for justified business reasons, be placed before shareholders for ratification. This resolution seeks to formally regularize the actual number of securities allotted and the revised deployment of the issue proceeds, ensuring complete transparency and affirming shareholder approval for the Board's actions.

The Board recommends passing the Special Resolution set out in Item No. 7 for the approval of members.

None of the Directors and Key Managerial Personnel of the Company and their relatives is in any way concerned or interested, financially or otherwise in the resolution except to the extent of their directorship and shareholding in the body corporate(s) in which investment may be made or loan/ guarantees may be given pursuant to this special resolution.

ANNEXURE A

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	52
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	8
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, 2025
Reg. Office: International Infotech Park,
T-762, Tower-7, 6th Floor, Vashi,
Navi Mumbai -400703, Maharashtra, India

REMOTE EVOTING INSTRUCTIONS:

In terms of SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, 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 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) Click on "Beneficial Owner" icon under "IDeAS Login Section".

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.

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



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

METHOD 2 - 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.

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.

METHOD 3 - 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.

Individual Shareholders registered with CDSL Easi/ Easiest facility

METHOD 1 - CDSL Easi/ Easiest facility:

Shareholders registered for Easi/ Easiest facility:

a) Visit URL: https://web.cdslindia.com/myeasitoken/Home/Login or www.cdslindia.com & click on New System Myeasi Tab.

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/Registration/EasiRegistration / https://web.cdslindia.com/myeasitoken/Registration/EasiestRegistration

b) Proceed with updating the required fields for registration.

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

METHOD 2 - 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.

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 to 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:



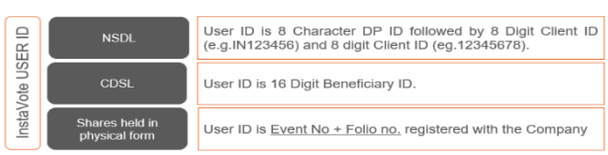
1. User ID: Enter User ID
2. Password: Enter existing Password
3. Enter Image Verification (CAPTCHA) Code
4. Click "Submit".

(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.



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 'D' above
   - o Shareholders holding shares in physical form but have not recorded 'C' and 'D', shall provide their Folio number in 'D' 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.

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).

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 Individual Shareholders holding securities in demat mode with CDSL	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 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:

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 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.
- Click "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
- Click "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".

INSTAMEET VC INSTRUCTIONS:

In terms of Ministry of Corporate Affairs (MCA) General Circular No. 09/2024 dated 19.09.2024, the Companies can conduct their AGMs/ EGMs on or before 30 September 2025 by means of Video Conference (VC) or other audio-visual means (OAVM).

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:

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

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

d) 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 Mobile No with the DP shall enter the mobile no.

e) 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.

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 the link for e-Voting "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,
International Infotech Park, T-762,
Tower-7, 6th Floor, Vashi, Navi Mumbai -400703,
Maharashtra.

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,
One Point One Solutions Limited
International Infotech Park, T-762,
Tower-7, 6th Floor, Vashi, Navi Mumbai -400703,
Maharashtra.

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.

1POINT

Annual Report

CONNECTING DOTS GLOBALLY

2024 - 2025





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. Chandrasekhar Yerramalli
Member

Mr. Akshay Chhabra
Member

Stakeholders Relationship Committee

Dr. Chandrasekhar Yerramalli
Chairman

Mrs. Shalini Pritamdasani
Member

Mr. Akashanand Karnik
Member



Nomination & Remuneration Committee

Mr. Rushabh Vyas
Chairman

Dr. Chandrasekhar Yerramalli
Member

Mrs. Shalini Pritamdasani
Member

Corporate Social Responsibility Committee

Mr. Rushabh Vyas
Chairman

Dr. Chandrasekhar Yerramalli
Member

Mr. Akshay Chhabra
Member

Statutory Auditors

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

Secretarial Auditors

CS. Anand Khandelia
Practicing Company Secretaries

Bankers

Sarswat Co-operative Bank Limited
HDFC Bank Limited

Resgitered Office

International Infotech Park,
T-762, Tower-7, Vashi, Navi Mumbai, Maharashtra - 400703

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 22 49186195
Email: onepointone.ipo@linkintime.co.in
Website: https://in.mpms.mufg.com/
Contact Person: Mr. Dilip Rajpurohit

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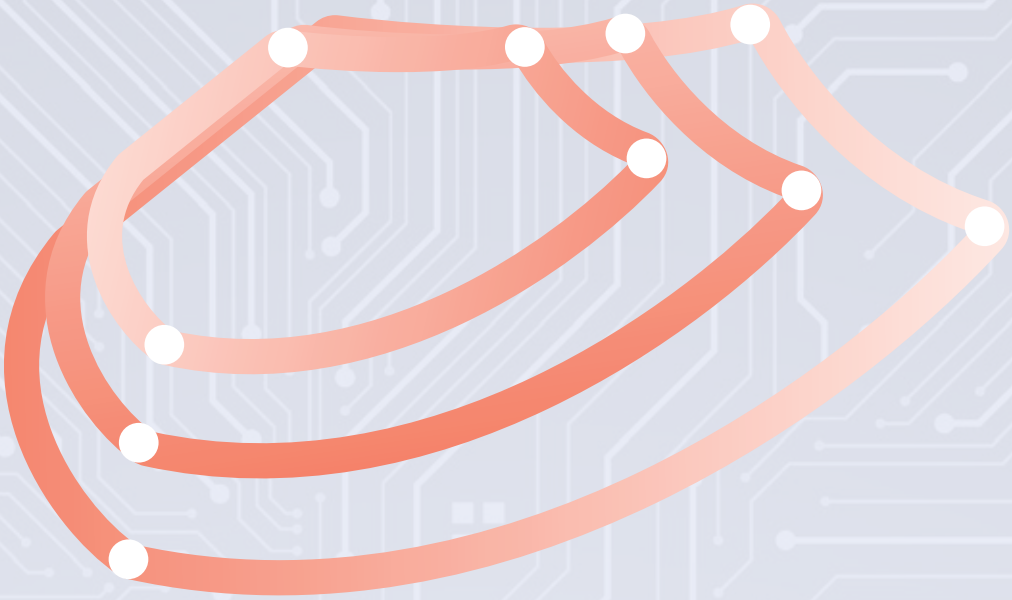
01

About Us

One Point One Solutions Limited is a premier provider of customized Business Process Management (BPM) services.

We empower our clients to stay ahead of the curve by delivering transformational solutions that re-imagine business processes. Our goal is to provide increased efficiency, deeper insights, and superior outcomes.

We're proud to be trusted custodians and long-term partners to leading brands, including Fortune 500 and FTSE 100 companies. Our presence spans major Indian cities, with operations in Mumbai, Bengaluru, Indore, Chennai, Gurgaon and Pune.



Mission

Our mission is to shape the future of the BPM industry by leading the way in transformational technologies and capabilities. We are committed to constantly staying ahead of the curve to drive growth for our customers, enrich the experience for our employees, deliver value for our investors, and create a positive impact for the communities in which we operate.

Vision

Our vision is to be the leader in the markets we choose to compete in and to be recognized as the most trusted partner to our global clients. We'll achieve this by simplifying complex business processes through cutting-edge technology and industry-leading people practices.



Services Offered

One Point One Solutions Ltd. provides a comprehensive suite of services, strategically categorized to highlight our expertise across various industries and functional areas, all underpinned by robust technological capabilities. We serve a diverse range of sectors, including **Banking & Finance, Telecom, Insurance, Airline, Consumer Durables, FMCG, Retail, E-Commerce, Travel, and Hospitality,** leveraging our specialized knowledge to deliver tailored solutions. Our core service offerings are designed to streamline operations and enhance client outcomes, encompassing **Contact Centre Services** like Sales & Lead Generation, Customer Care, and Debt Management and Collection; **Back Office Services** such as E-Mail Management, Content Management, Chat Bot Solutions, and Social Media Management; and **Business Solutions** including Workflow Management, Speech Analytics, Process Automation, and Quality Monitoring. To ensure cutting-edge service delivery and continuous innovation, we harness advanced technology through our **Security & Compliance Solutions, IT Infrastructure Services, and Omni-Channel Solutions.**

By Services

Contact Centre Services:

- Sales & Lead Generation
- Customer Care
- Debt Management & Collection Services

Back Office Services:

- E-mail Management
- Content Management
- Chat Bot Solutions
- Social Media Management

Business Solutions:

- Workflow Management
- Speech Analytics
- Process Automation
- Quality Monitoring Services



By Industries

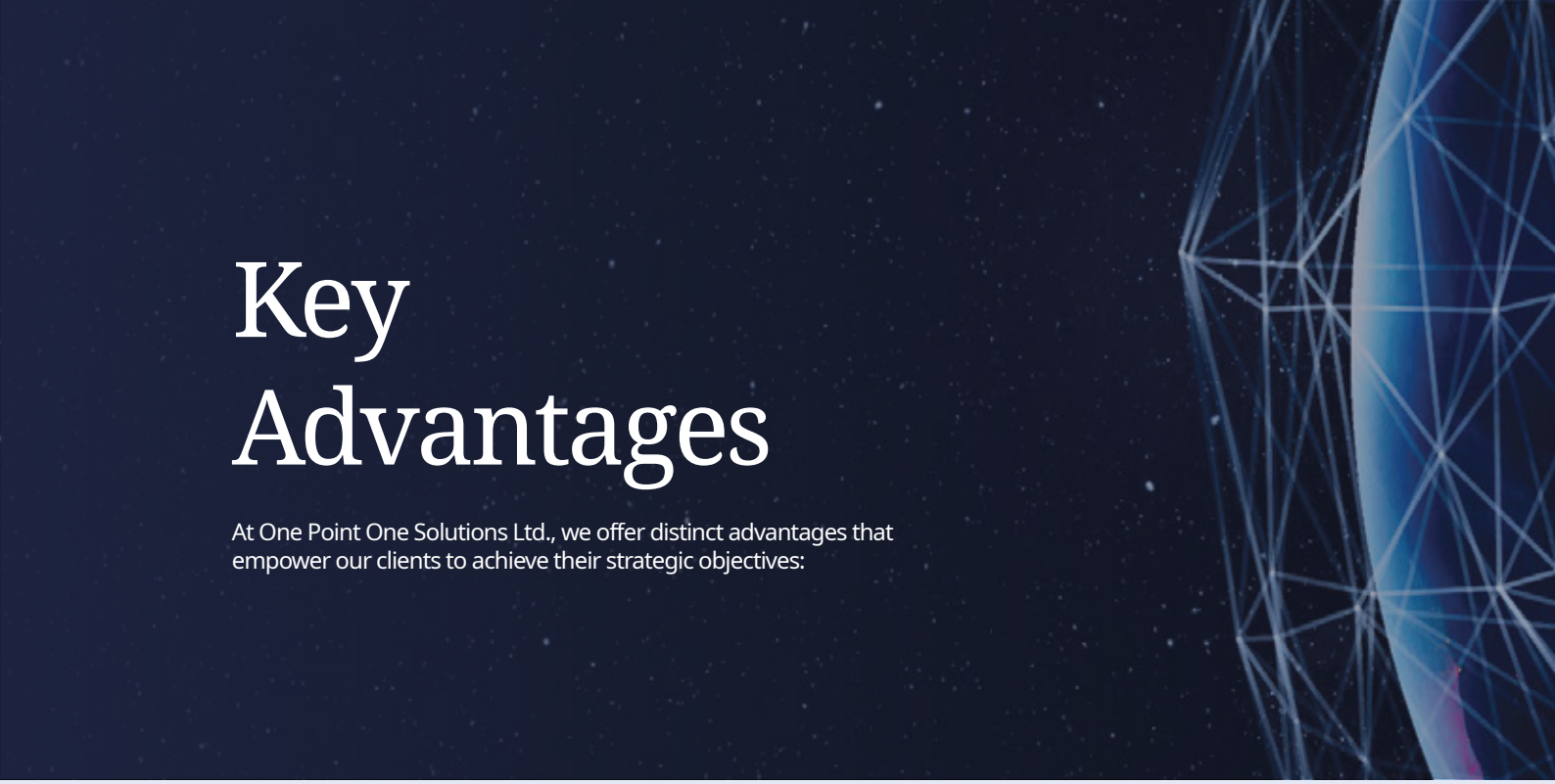
Our Offerings:

- Banking & Finance
- Telecom
- Insurance
- Airline
- FMCG
- Consumer Durables
- Retail
- E-commerce
- Travel
- Hospitality

By Technology

Our Offerings:

- Security & Compliance Solutions
- IT Infrastructure Services
- Omni-channel Solutions



Key Advantages

At One Point One Solutions Ltd., we offer distinct advantages that empower our clients to achieve their strategic objectives:

Cost Advantage

Our collaborative business model is designed to enhance decision-making and optimize workflows. By implementing holistic practices, we help clients improve product and service quality while effectively eliminating waste. This approach consistently results in substantial cost savings from the earliest stages of their business functions.

Better Infrastructure & Technology

We leverage cutting-edge technology to drive innovation and efficiency. By harnessing the power of custom software, automation, cybersecurity, cognitive computing, cloud solutions, data analytics, IoT, and other emerging technologies, we optimize product development for our clients, ensuring they lead the curve of innovation in their respective industries.

Access to Skilled Resources

We provide clients with precisely the skills they need, significantly reducing their expenses on recruitment and training. Our multi-lingual teams, strategically located across India, possess a deep understanding of project lifecycles. They seamlessly integrate their plans with client schedules to ensure the timely delivery of promised results.



Creating a Niche

As a leading provider of customized BPM services, we believe in a consultative approach to business. Our objective is to go beyond industry standards, re-establishing benchmarks in the BPM space. We uncover opportunities, recognize potential and unlock value for our clients by challenging stereotypes and asking pertinent questions. We deliver process excellence for clients through our transformational capabilities, deep domain expertise, and proprietary tools and platforms, coupled with the best-in class talent pool.

Value Creation

At One Point One, we have come a long way demonstrating resilience, consolidating our businesses and delivering value for our stakeholders. We have negotiated challenges with poise and have emerged stronger. Our focus has always been on building a company that enables our stakeholders, clients, employees, shareholders and communities to stay ahead of the curve. We are confident that our capabilities and domain expertise will help us scale new heights.

Thus, readying ourselves for the opportunities that lie ahead, we are adopting a transformational approach: our processes, systems, functions and people practices. As we embrace new ways, our brand identity demanded a re-positioning. Our new positioning reflects the strides we are making and commitment to reward our stakeholders for reposing their faith and trust in us.

Embracing Disruptions & Transformation

We are confident that a strong brand positioning aligned to the current technological disruption in the Business Process Management (BPM) industry is certain to propel us to the next phase. We want to be perceived as thought leaders with transformational technology capabilities. Our ambition is to emerge as a trusted and long-term transformation partner, committed to driving operational excellence and value for clients. We are all set to embrace, enhance and evangelize the disruptions in the market through a transformation programme.

Increased Agility

When deploying business process modifications, we focus on accelerating our clients' response to change. This ensures they can rapidly adapt to transformations within their industrial environment, maintaining a competitive edge.

Staying Ahead of the Curve

Our new aim is to position our company as a forward-looking, market-savvy and client-centric company that possesses the capabilities and agility to navigate through challenging business scenarios. We will be the transformation partner to our stakeholders, empowering them to stay ahead of the curve through enhanced experiences.



Impacting Key Stakeholders

We believe this transformation will significantly improve how we engage with our stakeholders and help us develop enduring relationships with them. The new identity will facilitate a more symbiotic relationship between the Company and its stakeholders in the following ways:

Clients

For us, every client is important, with unique challenges and business needs. Therefore, dismissing the one-size-fits-all approach, we focus on building lifetime value by creating memorable client journeys. Spread across the globe, as our clients brace themselves for technology-led innovations, our new brand identity is forward looking and holds the promise of enabling clients to stay ahead in the game.

Going forward, we will focus on developing pin-pointed strategies for client requirements. We will further leverage the digital medium to help them stay relevant in their businesses and benefit from an Omni-channel strategy.



Employees

At One Point One, our people are our most important asset. We strive to bring out the best in them because we believe skilled, motivated and empowered people drive better business. Therefore, we are helping our people to align their long-term personal goals with the strategic objectives of the Company.

We overhauled our performance enhancement process to provide them with augmented learning and development opportunities. Our employees continue to get hands-on experience in emerging technologies as they are part of our work streams. We also help them up skill or reskill in the use of new technologies through various training programmes. We believe these efforts will help us chart a new course for the Company.



Shareholders

We believe in value creation for all our stakeholders, especially for our shareholders.

We are confident that with ASPIRE as the foundation, our people will outperform and exceed client expectations. This will translate into financial value for our shareholders.

Also, consistent performance of the company in the equity markets is an indicator of our capabilities for future.

Communities

We operate in diverse communities with the objective to create a positive impact. Our corporate philosophy encourages us to give back to the communities and thus, we lead various social development projects that help us to attain this objective.

At One Point One, we endeavor to engage with the communities around us to help them stay ahead of the current socio-economic issues ranging from pollution to poverty.

02

Board of Directors

Akshay Chhabra

Chaiman & 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's also the master builder of our crucial business relationships, consistently boosting our growth and maintaining our strong industry presence. He is the pivotal force behind our expansive network of business relations, consistently driving our growth and ensuring our prominent position within the industry.

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 Pritamadasani

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.

03

Message From The Chairman

Dear Esteemed Shareholders,

It is with immense pride and a deep sense of humility that I present the Annual Report for the financial year 2024-25. This was a period that truly underscores One Point One Solutions Limited's strategic evolution and our unwavering commitment to pioneering innovation. This past year stands as a testament not only to our ability to transform, but also to the strength of the trust you, our partners and clients, have placed in us.



A Year of Strategic Growth and Pioneering Solutions

Our strategic focus has been on creating boutique solutions that seamlessly integrate BPS, IT, and **Generative AI**. The exceptional reception from clients across all industries is a direct reflection of this collaborative approach. This shared journey has allowed us to secure new partnerships in sectors such as Banking, Retail, E-commerce, Credit Bureau, NBFC, Health Care, and Energy & Utilities, while also significantly expanding our work with existing clients in Insurance and Fintech. This robust organic growth is a clear indicator of our mutual success.

The strategic acquisition of **IT Cube** has been pivotal, significantly strengthening our IT services arm and deepening our capabilities. This has enabled us to deliver comprehensive, end-to-end solutions, expanding our horizons far beyond traditional BPS.

We are truly honored to have been recognized with several accolades this year, which we humbly accept on behalf of our entire team:

- The Skills India Foundation Leadership Award 2024-25
- The Best Organisation for Women Empowerment 2025 Award by UBS Forums Pvt. Ltd.
- The Contact Center Excellence Award by UBS Forums Pvt Ltd.
- The Best AI/ML driven Data Center Innovation Award
- The No. 1 and No. 3 performance awards from a large banking client, standing out among 28+ partners in the country.

Robust Financial Performance

The robust financial outcomes we report are a direct result of the collective hard work and dedication of every member of our team. Our Standalone revenue from operations saw a significant surge of 26.31%, rising from Rs. 15,947.48 lakh to Rs. 20,143.99 lakh. Standalone Profit After Tax (PAT) grew from Rs. 2,237.71 lakh to Rs. 2,760.92 lakh. On a Consolidated basis, we achieved even more remarkable growth, with revenue from operations expanding by 51.01%, from Rs. 16,976.31 lakh to Rs. 25,635.66 lakh. Consolidated Profit After Tax similarly improved, moving from Rs. 2,138.15 lakh to Rs. 3,315.67 lakh. For a comprehensive analysis of these results, please refer to the Management Discussion and Analysis Report, an integral part of this Annual Report.

Transformation at Our Core, Paving the Way for FY26

This past year has been foundational, and we are supremely confident in the path we have forged. We have established and evolved a robust AI ecosystem, developing an indigenous tool designed to enhance the agent AI experience for our clients. Concurrently, we are expanding our voice analytics ecosystem to provide even deeper insights into customer conversations, giving our clients real-time market feedback to improve end-customer interactions. We are unequivocally confident that FY'26 will be a landmark year as we begin operationalizing several Generative AI projects built on this solid platform.

Looking ahead, we are also actively pursuing inorganic growth through mergers and acquisitions. We are currently exploring new delivery locations in Central America to strengthen our US operations. The strategic deployment of our Agentic AI capabilities in these new locations will further help us penetrate these markets more effectively and serve our clients with unwavering dedication.

Our Gratitude and Vision for the Future

My deepest gratitude goes out to you, our valued shareholders, for your continued support and unwavering trust. To the relentless dedication of our employees, the steadfast confidence of our clients, and the invaluable collaboration of our partners—you have been absolutely instrumental to our success.

As we navigate an ever-evolving business landscape, we remain dedicated to delivering exceptional value to all our stakeholders. With a formidable foundation, a highly talented team, and a crystal-clear strategic vision, I am supremely confident in One Point One Solutions Limited's ability to achieve sustained growth and lead the next wave of innovation, together.

Thank you for your continued belief in our company.

AKSHAY CHHABRA
Chairman & Managing Director
DIN: 00951897

04

Directors' Report



DIRECTORS' REPORT

Dear Members,

The Board of Directors of your Company take great pleasure in presenting the 17th 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 2025. 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 2024-25 is summarized below:

(Amount in Lakhs of Indian Rupees)

Particulars	Consolidated		Standalone	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Revenue from operations	25,635.66	16,976.31	20,143.99	15,947.48
Other Income	1,381.23	539.66	1,128.22	649.32
Total Revenue	**27,016.89**	**17,515.97**	**21,272.21**	**16,596.80**
Operating Expenses	19,441.75	11,840.00	14,613.42	10,862.97
Earnings before Interest, Tax, Depreciation & Amortization (EBITDA)	**7,575.14**	**5,675.97**	**6,658.80**	**5,733.83**
Depreciation and Amortization	2,637.93	2,155.09	2,519.02	2 ,141.74
Financial Charges	669.77	494.48	604.94	491.25
Earnings before Tax and exceptional item	**4,267.43**	**3,026.40**	**3,534.83**	**3,100.84**
Extra-Ordinary Item	0	0	0	0
Earnings before Tax (EBT)	**4,267.43**	**3,026.40**	**3,534.83**	**3,100.84**
Tax Expenses :				
Current Tax: Provision for Income Tax	741.78	142.48	578.31	131.41
MAT Credit Entitlement	0	0	0	0
Deferred Tax Liability (Assets)	185.43	745.77	195.61	731.72
Short Provisions Adjustments: Earlier Years (Net)	24.55	0	0	0
Profit After Tax	**3,315.67**	**2,138.15**	**2,760.92**	**2,237.71**

RESULT FROM OPERATIONS:

The Standalone revenue from operations surged by 26.31%, rising from Rs. 15,947.48 lakh to Rs. 20,143.99 lakh and Standalone Profit After Tax (PAT) also saw healthy growth, from Rs. 2,237.71 lakh to Rs. 2,760.92 lakh.

The Consolidated revenue from operations expanded by a remarkable 51.01%, from Rs. 16,976.31 lakh to Rs. 25,635.66 lakh and Consolidated Profit After Tax (PAT) similarly improved, moving from Rs. 2,138.15 lakh to Rs. 3,315.67 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 2024-25.

INCREASE IN AUTHORISED SHARE CAPITAL:

The Company's Authorised Share Capital was increased from Rs. 50,00,00,000 (Rupees Fifty Crore only) consisting of 25,00,00,000 (Twenty-five Core) 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 Core) Equity Shares of Rs.2/- (Rupees Two) each vide an Ordinary Resolution passed by the Members of the Company at the Extra-ordinary General Meeting held on July 18, 2024.

INCREASE IN SHARE CAPITAL:

Pursuant to following allotments of Equity shares, the Paid up Share Capital of the Company is increased from Rs. 42,71,76,840 (Rupees Forty Two Crore Seventy One Lakh Seventy Six Thousand Eight Hundred Forty only) consisting of 21,35,88,420 (Twenty One Core Thirty Five Lakh Eighty Eight Thousand Four Hundred Twenty) Equity Shares of Rs.2/- (Rupees Two) each to 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:

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 1,01,25,056 (One Crore One Lakh Twenty Five Thousand Fifty Six) 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 29th June 2024, 19th July 2024, 31st December 2024 and 06th March 2025.

Sr.	Date of Allotment	Type of Allotment	No of Shares	Face Value	Premium	Total
1	29th June 2024	Preferential Allotment	47,55,000	2	26.32	28.32
2	19th July 2024	Preferential Allotment	1,20,056	2	26.32	28.32
3	31st December 2024	Preferential Allotment	2,50,000	2	26.32	28.32
4	06th March 2025	Preferential Allotment	50,00,000	2	26.32	28.32
		Total	**1,01,25,056**	**2**	**26.32**	**28.32**

2. Preferential allotment (Series 2):

Pursuant to the approval received from the Board of Director of the Company vide its Board resolutions dated 26th June 2024 and approval received from the Shareholders of the Company vide its resolution dated 18th July 2024 the Company has allotted 3,85,05,573 (Three Crore Eighty Five Lakh Five Thousand Five Hundred Seventy Three) equity shares on preferential allotment basis having face value of Rs.2/- each (Rupees Two Only) at a premium of Rs. 54/- (Rupees Fifty-four only) on preferential basis by way circular resolution passed by Board directors on 5th September 2024 and 12th December 2024.

Sr.	Date of Allotment	Type of Allotment	No of Shares	Face Value	Premium	Total
1	5th September 2024	Preferential Allotment	3,67,19,859	2	54.00	56.00
2	12th December 2024	Preferential Allotment	17,85,714	2	54.00	56.00
		Total	**3,85,05,573**	**2**	**54.00**	**56.00**

3. Allotment from Employees Stock Options (ESOP) Conversion:

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 2,78,106 (Two Lakh Seventy Eight Thousand One Hundred Six) 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 13th November 2024 and 13th March 2025.

Sr.	Date of Allotment	Type of Allotment	No of Shares	Face Value	Premium	Total
1	13th November 2024	ESOP	2,59,540	2	16.85	18.85
2	13th March 2025	ESOP	18,566	2	16.85	18.85
		Total	**2,78,106**	**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. 2,760.92 lakh to the Reserves.

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.

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, 2025 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, 2025, is Rs. 16.45 lakhs.

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.

CHANGE IN DIRECTORS AND COMMITTEE MEMBERS:

During the year, the following changes were made to the Company's Board of Directors and its Committees:

A. During the year under following changes took place in Board of directors of the Company:

- Mr. Chandrasekher Yeramalli was re-appointed as an Independent Director with effect from September 1, 2024, until August 31, 2027.
- Mr. Arjun Bhatia was re-appointed as an Independent Director with effect

from April 23, 2024, until April 22, 2029.

B. During the year under following changes took place in Committee Members of Board of directors of the Company:

- Mr. Chandrasekher Yeramalli re-appointed as Member of Audit Committee w.e.f. 1st September 2024.
- Mr. Chandrasekher Yeramalli re-appointed as Chairman and Member of Stakeholders Relationship Committee w.e.f. 1st September 2024.
- Mr. Chandrasekher Yeramalli re-appointed as Member of Nomination and Remuneration Committee w.e.f. 1st September 2024.
- Mr. Chandrasekher Yeramalli re-appointed as Member of Corporate Social Responsibility Committee w.e.f. 1st September 2024.

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.

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, 8 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,

2025, 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, 2025 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.

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 CS. Anand Khandelia- Practicing Company Secretary, to conduct Secretarial Audit for the financial year 2024-25. 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.

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.

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.

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: 30th August 2025

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 £
1	The date since when subsidiary was acquired	22-02-2024	01-04-2016	27-03-2023	14-11-2023	15-10-2024
2	Reporting period	31-03-2025	31-03-2025	31-03-2025	31-03-2025	31-03-2025
3	Reporting currency	Indian ₹	Indian ₹	USA $	SGD $	GBP £
4	Share capital	10,00,000	65,960	4,00,000	50,001	50,00,000
5	Reserves and surplus	1,03,36,207	36,02,19,975	96,557.56	-7225.2	-1,77,039.26
6	Total assets	1,14,02,166	66,88,60,057	18,72,995.18	42,775.8	48,22,960.74
7	Total Liabilities	65,958	30,85,74,122	13,76,437.62	0	0
8	Investments	25,000	-	0	0	46,36,928.85
9	Turnover	-	46,11,91,893	33,31,064.81	0	0
10	Profit before taxation	-19,77,462	6,75,34,419	1,42,289.59	-7,225.2	-35,709
11	Provision for taxation	-	1,77,84,730	0	0	0
12	Profit after taxation	-19,77,462	4,97,49,689	1,42,289.59	-7,225.2	-35,709
13	Proposed Dividend	-	-	-	-	-
14	Extent of shareholding (in percentage)	100.00%	100.00%	100.00%	100.00%	100.00%

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations.

   NONE

2. Names of subsidiaries which have been liquidated or sold during the year.

   NONE

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:

We are deeply committed to environmental sustainability and energy conservation, continuously striving to reduce our carbon footprint. Building on prior successes, FY 2024-25 has seen us intensify these efforts through a multi-pronged approach:

- Optimized Operations: Implementing advanced energy management systems to meticulously control and reduce consumption across all facilities.
- Empowered Employees: Fostering a culture of energy efficiency through ongoing awareness campaigns and training that encourage energy-saving behaviors.
- Renewable Energy Exploration: Actively exploring and evaluating renewable energy sources to lessen our reliance on conventional power.
- Ambitious Targets: Setting clear, ambitious energy reduction targets to drive continuous improvement and accountability.

These focused initiatives are yielding further reductions in our energy consumption this fiscal year. Specific actions, such as deploying smart power strips, upgrading to energy-efficient appliances and motors, maximizing natural light, and transitioning to LED lighting, underscore our dedication. We remain resolute in our commitment to ongoing energy conservation and minimizing our environmental impact for years to come.

B. TECHNOLOGY ABSORPTION, ADAPTION & INNOVATION:

Technology remains the cornerstone of our growth strategy, and in FY 2024-25, we've deepened our commitment to leveraging it for enhanced operational efficiency, superior service delivery, and the creation of new business opportunities. Our approach includes:

- Cutting-Edge Adoption: Strategically integrating advanced solutions in Artificial Intelligence (AI), Machine Learning (ML), and Automation to streamline processes and significantly boost efficiency.
- Workforce Empowerment: Investing in comprehensive training programs that equip our teams with the latest technological skills, ensuring our workforce remains at the forefront of industry innovation.
- Strategic Alliances: Forging robust partnerships with leading technology providers to co-develop innovative, tailored solutions that proactively address our clients' evolving needs.

These concerted efforts are significantly enhancing our capability to absorb, adapt to, and innovate with new technologies. This technological prowess directly translates into our ability to offer groundbreaking services, elevate existing service quality, and achieve greater cost efficiencies for both our clients and our operations.

C. RESEARCH AND DEVELOPMENT:

Research and Development (R&D) is a core strategic priority and a vital driver of our competitive advantage. Our dedicated R&D team is relentlessly focused on pioneering solutions across critical technological frontiers:

- Artificial Intelligence (AI): Developing advanced AI-powered solutions, including intelligent chatbots for enhanced customer engagement, sophisticated predictive analytics for deeper business insights, and AI-driven process optimization tools for greater operational agility.
- Machine Learning (ML): Employing advanced machine learning algorithms to continuously refine the accuracy of our data-driven predictions, from precise fraud detection and customer churn analysis to optimizing resource allocation.
- Automation: Leading the development and deployment of next-generation automation solutions that streamline internal processes, dramatically improve efficiency, and ensure faster, more reliable service delivery across all our offerings.

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

D. FOREIGN EXCHANGE EARNINGS & OUTGO:

(Amount in Rs. Lakh)

Sr. No.	Particulars	Financial Year 2024-25	Financial Year 2023-24
1.	Earning in foreign currency	2,039.44	-
2.	Expenditure in foreign currency	101.80	43.53

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

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

ANNEXURE III

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:

CS. ANAND KHANDELIA

Company Secretaries

7/1A, GRANT LANE, 2ND FLOOR, ROOM NO. 206, Kolkata - 400 012. M : 98311 23140

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

For The Financial Year Ended 31st March, 2025
[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,
T - 762, Tower - 7, 6th Floor,
International Infotech Park,
Vashi, Thane – 400703

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 (hereinafter called 'the Company'). The 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.

Auditor's responsibility

Our responsibility is to express an opinion on the compliance of the applicable laws and maintenance of records based on audit. We have conducted the audit in accordance with the applicable Auditing Standards issued by The Institute of Company Secretaries of India. The Auditing Standards require that the Auditor comply with statutory and regulatory requirements and plan and perform the audit to obtain reasonable assurance about compliance with applicable laws and maintenance of records.

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 from April 01, 2024 to March 31, 2025 ('the audit period') complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanisms in place to the extent and in the manner 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, 2025 according to the provisions of:

(i) The Companies Act, 2013 ('the Act') and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 and the rules made thereunder;

(iii) The Depositories Act, 1996 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, Overseas Direct Investment (External Commercial Borrowings is 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 ('the 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 (Prohibition of Insider Trading) Regulations, 2015;

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

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

e) 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)

f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Company during the audit period) and

h) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018. (Not applicable to the Company during the audit period)

(vi) As identified, no law, act or regulation is specifically applicable to the Company

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

(i) Secretarial Standards issued by The Institute of Company Secretaries of India.

(ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments made thereunder ('Listing Regulations').

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines and Standards etc. made there under except the following:

1. The timeline to file the integrated corporate governance report was 45 days from the end of the quarter, however the company has filed the same with 4 days of delay i.e on 19th Feb, 2024.

We further report that:

The Board of Directors of the Company is duly constituted with the proper balance of Executive Directors, Non-Executive Directors, and Independent Directors. The changes in the composition of the Board of Directors that took place during the audit period were carried out in compliance with the provisions of the Act and Listing Regulations.

Adequate notice was given to all directors to schedule Board meetings, agenda and detailed notes on agenda were sent at least seven days in advance. A system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board meetings and Committee meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committees of the Board, as the case may be.

We further report that there are systems and processes in the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines. The adequacy and efficacy of the same shall be read in the context of remarks made in this report

We further report that, during the audit period the Company has Considered and approved issuance of 3,75,94,502 Equity Share and 1,67,85,714 Equity Warrants, Convertible into Equity Shares on Preferential Basis to Promoter and certain identified non-promoter persons by passing shareholders resolution at the

Extra-ordinary General Meeting held on July 18, 2024 and 3,67,19,859 equity shares 1,07,85,714 equity share warrants were allotted to the identified investors and 8,74,643 equity share and 60,00,000 equity warrants which remained unsubscribed were disposed off.

SD/-
ANAND KHANDELIA
Practicing Company Secretary
CP. NO.: 5841
M. NO.: 5803
UDIN: F005803G000337961
Peer Review No. 3985/2023
Place: Kolkata
Date: 16/06/2025

CS. ANAND KHANDELIA

Company Secretaries

7/1A, GRANT LANE, 2ND FLOOR, ROOM NO. 206, Kolkata - 400 012. M : 98311 23140

ANNEXURE A

To,
The Members,
One Point One Solutions Limited,
T-762, Tower - 7, 6th Floor,
International Infotech Park,
Vashi, Thane – 400703

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

1. Maintenance of secretarial records 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 processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on a test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes 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 management. Our examination was limited to the verification of procedures 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.

SD/-
ANAND KHANDELIA
Practicing Company Secretary
CP. NO.: 5841
M. NO.: 5803
UDIN : F005803G000337961
Peer Review No. 3985/2023
Place: Kolkata
Date: 16/06/2025

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 2024-25 and

II. The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2024-25:

Sr. No	Name of Director/ KMP and Designation	Remuneration of Director/ KMP for Financial Year 2024-25	% increase in Remuneration in Financial Year 2024-25	Ratio of remuneration of each Director to median
1	Mr. Akshay Chhabra Chairman and Managing Director	99,99,996	16	61.69
2	Mr. Akashanand Karnik Whole-time Director	1,00,00,395	109	61.69
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	Ms. Neyhaa Akshay Chhabra Non-executive Director	0	NA	NA
7	Shalini Pritamdasani Non-executive Director	0	NA	NA
8	Mr. Sunil Kumar Jha Chief Financial Officer	46,61,408	NA	28.75
9	Mr. Pritesh Sonawane Company Secretary	18,28,230	NA	11.28

III. The percentage Decrease in median remuneration of employees of the Company during the financial year was 54%.

IV. The numbers of permanent employees on the rolls of Company as on 31st March, 2025 were 3163.

V. Average percentage increase made in the salaries of employees other than managerial personnel in the financial year is 35.26%, while the increase in the remuneration of managerial personnel was 36.35%. 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 2024-25 is as under:

(Amount in Rs.

Name of Director	Remunerationof each KMP for FY 2024-25	% increase / decrease in Remuneration in the Financial Year 2024-25	Comparison of remuneration of the KMPs against the performance of the Company
Mr. Akshay Chhabra Chairman & Managing Director	99,99,996	16	The company has earned profit of Rs. 33.16 Crore on a consolidated basis in financial year 2024-25.
Mr. Akashanand Karnik Whole-time Director	1,00,00,395	109	

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: No Employee

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 super-annuation 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 2025, which were not at arm's length.

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

There is no Material contracts or arrangements or transactions entered into by the Company with related parties during the financial year ended 31st March 2025, which were at arm's length.

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. 1,650.07 lakhs in the last three financial years, in view of this there is Rs. 33.01 Lakh CSR expenditure to be incurred during the financial year 2024-25.

Calculation of CSR expenditure for the financial year 2024-25:

(Amount in Rs. Lakh)

Sr.	Financial Year	Amount of Profit as per Section 198 of Aompanies Act 2013
1	Financial Year 2023-24	3,100.84
2	Financial Year 2022-23	1,286.14
3	Financial Year 2021-22	564.43
Total Profit		4,951.41
Average Profit		1,650.47
Amount of CSR expenditure (2% of Average Profit)		**33.01**

5. Details of CSR spent during the Financial Year :

a. Amount spent during financial year: Rs. 33,01,000/- (Rupees Thirty Three Lakh One 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	R K HIV & AIDS Research & Care Center	Promoting health care	Promoting health care	33,01,000	33,01,000	33,01,000	Through implementing agency

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

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

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Corporate Govenance 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, 2025, 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 2024 -25/ Tenure	No. of Board Meetings attended	Attendance at last AGM
1.	Mr. Akshay Chhabra Chairman & Managing Director	Executive	8	7	Yes
2.	Mr. Akashanand Karnik Whole-time Director	Executive	8	8	Yes
3.	Mr. Rushabh Vyas Independent Director	Non-Executive	8	8	Yes
4.	Mr. Chandrasekher Yerramalli Independent Director	Non-Executive	8	8	Yes
5.	Mr. Arjun Bhatia Independent Director	Non-Executive	8	8	Yes
6.	Ms. Shalini Pritamdasani	Non- Executive	8	8	Yes

During the financial year 2024-25, 8 (Eight) Board Meetings were held on the following dates: May 15, 2024; June 26, 2024; August 13, 2024; August 30, 2024; November 12, 2024; February 11, 2025; March 7, 2025; and March 28, 2025. The Annual General Meeting (AGM) was held on September 26, 2024.

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, 2025		
		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. Bharat Dighe	Nil	Nil	Nil	Nil
Mr. Chandrasekher Yerramalli	Nil	Nil	Nil	Nil
Mrs. Shalini Pritamdasani	1	Nil	Nil	Nil
Mr. Arjun Bhatia	Nil	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 2024-25, the Audit Committee held 6 meetings on May 15, 2024; June 26, 2024; August 13, 2024; August 30, 2024; November 12, 2024; and February 11, 2025. All members attended these meetings, and the time gap between consecutive meetings adhered to regulatory requirements (not more than four months).

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

Sr.	Name of Director	Meetings attended/ held during FY 2024-25
1.	Akshay Chhabra	5/6
2.	Rushabh Vyas	6/6
3.	Chandrasekher Yerramalli	6/6

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 2024-25
1.	Chandrasekher Yerramalli	1/1
2.	Shalini Pritamdsani	1/1
3.	Akshay Chhabra	1/1

During the financial year 2024-25, one Stakeholders Relationship Committee meeting was held on March 28, 2025. Details of Investor complaints received during 2024-25:

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 2024-25 are:

Sr.	Name of Director	Meetings attended/ held during FY 2024-25
1.	Rushabh Vyas	1/1
2.	Chandrasekher Yerramalli	1/1
3.	Akshay Chhabra	1/1

During the year 2024-25, 1 (One) Corporate Social Responsibility Committee Meeting were held on 12 November 2024.

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 2024-25 are:

Sr.	Name of Director	Meetings attended/ held during FY 2024-25
1.	Rushabh Vyas	1/1
2.	Chandrasekher Yerramalli	1/1
3.	Shalini Pritamdsani	1/1

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 28, 2025. 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 2024-25 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 Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	99,99,996	1,00,00,395	2,00,00,391
	Total	**99,99,996**	**1,00,00,395**	**2,00,00,391**

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 30 August 2025. 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.

Listing on Stock Exchange:

The shares of One Point One Solutions Limited are listed on the National Stock Exchange of India Ltd (NSE) at Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai – 400051.

The listing fees for FY 2025-26 have been duly paid to the stock exchange.

Stock code: **ONEPOINT**

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
Mar-24	52.00	45.13	23,869.60	21,964.60
Feb-24	54.51	43.32	23,807.30	22,104.85
Jan-24	63.89	46.60	24,226.70	22,786.90
Dec-23	62.00	52.10	24,857.75	23,460.45
Nov-23	68.09	60.36	24,537.60	23,263.15
Oct-23	67.00	58.15	25,907.60	24,073.90
Sep-23	74.89	65.40	26,277.35	24,753.15
Aug-23	77.50	63.66	25,268.35	23,893.70
July-23	77.20	59.50	24,999.75	23,992.70
June-23	63.45	49.35	24,174.00	21,281.45
May-23	60.55	48.20	23,110.80	21,821.05
Apr-23	58.95	50.10	22,783.35	21,777.65

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
18/07/2024	Extra-ordinary General Meeting	Approval for increase in the Authorized Share Capital of the Company and consequential Alteration in the Capital Clause of the Memorandum of Association of the Company. Approval for issue of Equity Shares and Equity Warrants on a Preferential Basis to certain identified promoter and non- promoter persons and other matters related thereto.
26/09/2024	Annual General Meeting	Approval for the payment of remuneration to Mr. Akshay Chhabra (DIN: 00958197) - Chairman and Managing Director of the Company: Approval for the payment of remuneration to Mr. Akashanand Karnik (DIN: 07060993) – Whole-time Director of the Company: Approval for Investments in any body corporate and loans and guarantees to any bodies corporate and persons:
14/03/2025	Postal Ballot	Approval for Re-appointment of Mr. Arjun Bhatia (DIN: 07023708) as an Independent Director Approval for Re-appointment of Mr. Chandrasekher Yerramalli (DIN: 07929673) as an Independent Director:

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

Financial Year	Date	Time	Location
2021-22	16/09/2022	11:30 AM	AGM through Video Conferencing /Other Audio Visual Means (VC/OAVM) Facility
2022-23	22/09/2023	11:30 AM	AGM through Video Conferencing /Other Audio Visual Means (VC/OAVM) Facility
2023-24	26/09/2024	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, 26th September 2025	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, 20th September 2025 to Friday, 26th September 2025 (both days inclusive).

Listing of Shares on Stock Exchanges:

The Company's shares are listed on National Stock Exchange of India Limited (NSE). The details of the same are as follows:

Stock Exchange	Type of Security	Stock Code/Symbol
The National Stock Exchange of India Limited (NSE)	Equity	ONEPOINT

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 31 March 2025, Tech Worldwide Support Pvt. Ltd., a promoter group company, pledged 26,981,650 equity shares.

Dematerialisation of Shares:

As on 31st March, 2025, 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, 2025:

Mode of Holding	Number of Shareholders	Number of shares	Percentage
Physical	0	0	0
Dematerialized	71,317	26,24,97,155	100.00
Total	**71,317**	**26,24,97,155**	**100.00**

ADDRESS FOR CORRESPONDENCE WITH THE COMPANY:

All correspondence may please be addressed to the Registrar and Transfer Agent, MUFG Intime India Private Limited at the address given below. In case any shareholder is not satisfied with the response or do not get any response within reasonable period from the Registrar and Transfer Agent, they may approach the Compliance Officer at the Registered Office of the Company or email their queries/ grievances to investors@1point1.com.

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 22 49186195
Email: onepointone.ipo@linkintime.co.in
Website: https://in.mpms.mufg.com/
Contact Person: Mr. Dilip Rajpurohit

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 AND 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. In accordance with the provisions of the Companies Act, 2013, last date to claim unclaimed/unpaid dividends before transfer to IEPF, for the financial year 2017-18 and thereafter, are as under:

Financial Year	Declaration Date	Date of claim before transfer to IEPE
2017-18	22 September 2018	21 September 2025

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, the details of unpaid and unclaimed amounts lying with the Company as on March 31, 2025. No shares transferred to IEPF Authority during FY 2024-25.

UNCLAIMED AMOUNTS RELATING TO INTEREST AND/ OR REDEMPTION PROCEEDS OF DEBENTURES ISSUED BY THE COMPANY:

During the FY 2024-25, 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, 2024	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, 2025	56	1,73,189

The voting rights on the shares in the suspense account as on March 31, 2025 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, 2025:

Sr.No.	Shareholding of Shares	Number of Shareholders	% of Total Shareholders	Shares	% of Total Share Capital
1	1 to 1000	59518	83.46	13346598	2.59
2	1001 to 2000	5510	7.73	8949656	1.74
3	2001 to 4000	2869	4.02	8748426	1.70
4	4001 to 6000	1015	1.42	5229248	1.02
5	6001 to 8000	433	0.61	3110368	0.60
6	8001 to 10000	439	0.62	4188644	0.81
7	10001 to 20000	663	0.93	9956390	1.93
8	20001 to 99999999999	870	1.22	461427848	89.61
	Total	**71317**	**100.00**	**514957178**	**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

30 August 2025

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, 2025:

(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;

© 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.

Mr. Sunil Jha
Chief Financial Officer

Mr. Akshay Chhabra
Managing Director (DIN: 00958297)

Annexure B

Certificate of Compliance with the Code of Conduct for Board of Directors and Senior Management Personnel

The Members of
One Point One Solutions Ltd.

DECLARATION

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, 2025.

For **One Point One Solutions Ltd.**

Mr. Akshay Chhabra
Managing Director
(DIN: 00958297)

Mr. Akashanand Karnik
Director
(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, 2025, 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: 11 June 2025
UDIN: F006537G000581331

SHIVANG G GOYAL & ASSOCIATES

PRACTICING COMPANY SECRETARIES

Unit No. 104, Mhada Building, Near Fort Fire Station Maruti Cross Lane,
Bora Bazaar Street, Fort, Mumbai 400001

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

We have examined the relevant disclosures provided by the Directors (as enlisted in Table A) to One Point One Solutions Limited having CIN L74900MH2008PLC182869 and having a registered office at T-762, Tower - 7, 6th Floor, International Infotech Park, Vashi, Thane 400703 (hereinafter referred to as 'the Company') for the purpose of issuing this Certificate, in accordance with regulation 34 (3) read with Schedule V Para C 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 www.mca.gov.in) as considered necessary and based on the disclosures of the Directors, we hereby certify that none of the Directors on the Board of the Company (as enlisted in Table A) have been debarred or disqualified from being appointed or continuing as Directors of the companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority for the period ended as on March 31, 2025.

Sr. No.	Name of the Directors	Director Identification Number	Date of appointment in Company
1	Akshay Chhabra	00958197	16 August, 2017
2	Akashanand Karnik	07060993	10 February 2015
3	Rushabh Hemant Vyas	06775913	11 August 2023
4	Arjun Bhatia	07023708	23 April, 2019
5	Chandrasekher Yerramalli	07929673	01 September, 2019
6	Shalini Pritamdasani	00073508	31 March 2022

For **Shivang G Goyal & Associates**

SD/-
Shivang Goyal
Proprietor
FCS - 11801 / C.P. No: 24679
ICSI Unique Code: S2021MH811600
Peer Review: 5644/2024
Date: 08/07/2025
Place: Thane
UDIN: F011801G000735238

CS ANAND KHANDELIA
Company Secretaries

7/1A, GRANT LANE, 2ND FLOOR, ROOM NO. 206, KOLKATA – 700 012. (M) 98311 23140

COMPLIANCE CERTIFICATE

[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,
T-762, Tower - 7, 6th Floor, International Infotech Park,
Vashi, Thane – 400703, Maharashtra, India

We, MMJB & Associates LLP, Company Secretary in practice, have been appointed as the Secretarial Auditor vide a resolution passed by the Board of Directors of One Point One Solutions Limited (hereinafter referred to as 'the Company'), having CIN- L74900MH2008PLC182869 and having its registered office at T-762, Tower - 7, 6th Floor, International Infotech Park, Vashi, Thane – 400703, in its meeting held on May 28, 2025. This certificate of the compliance, for the financial year 2024-25 is issued under the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (hereinafter referred to as 'the Regulations').

Management Responsibility:

It is the responsibility of the Management of the Company to implement the Scheme including designing, maintaining records, and devising proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Verification:

The Company has implemented One Point One Employee Stock Option Plan 2022 ('the Scheme'), in accordance with the Regulations and in accordance with the approval by the Shareholders of the Company vide Special Resolution passed on July 13, 2022 through Postal ballot ('Shareholders' Resolution').

For the purpose of verifying the compliance of the Regulations, we have examined the following:

1. Scheme received from the Company.
2. The Articles of Association of the Company.
3. Resolution passed at the meeting of the Board of Directors.
4. Shareholders' Resolution passed through Postal ballot for approving the Scheme;
5. Detailed Terms and Conditions of the Scheme as approved.
6. Resolution of Nomination and Remuneration Committee meeting;
7. Relevant provisions of the Regulations, Companies Act, 2013 and Rules made thereunder.
8. Compliance of relevant accounting standards as prescribed by the Central Government.
9. In-principle approval from National Stock Exchange of India Limited dated November 22, 2022.

Certification:

In our opinion and to the best of our information and according to the verifications as considered necessary and explanations furnished to us by the Company and its Officers, we certify that the Company has implemented the Scheme in accordance with the applicable provisions of the Regulations and Shareholders Resolution of the Company.

Assumption & Limitation of Scope and Review:

1. Ensuring the authenticity of documents and information furnished is the responsibility of the Management of the Company.
2. Our responsibility is to give certificate based upon our examination of relevant documents and information. It is neither an audit nor an investigation.
3. 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.
4. This certificate is solely for your information, and it is not to be used, circulated, quoted, or otherwise referred to for any purpose other than for the Regulations.

SD/-
ANAND KHANDELIA
Practicing Company Secretary
CP. NO.: 5841
M. NO.: 5803
UDIN: F005803G000641889
Peer Review No. 3985/2023
Place: Kolkata
Date: 21/06/2025

06

Management Discussion & Analysis



MANAGEMENT DISCUSSION AND ANALYSIS

One Point One Solutions Limited is a next-generation provider of technology-powered business process management (BPM) services, renowned for delivering transformative solutions and tangible business outcomes. Partnering with some of the most respected brands across industries such as banking and financial services, telecom, e-commerce and more, we blend deep domain expertise with advanced digital capabilities to streamline operations, enhance customer experiences, and accelerate growth.

Driven by a commitment to innovation and excellence, our organization is powered by passionate professionals whose insights, agility, and dedication consistently generate value for clients in an ever-evolving landscape.

With the rapid evolution of digital ecosystems, One Point One Solutions is strategically pivoting towards AI-driven technologies, embedding intelligent automation, predictive analytics, and machine learning across its service portfolio. This shift positions us at the forefront of the digital transformation wave, enabling clients to stay ahead of the curve, optimize efficiency, and unlock new avenues of value creation.

Our culture is anchored in a strong value system that promotes accountability, integrity, and high performance. Guided by a unified strategic vision, we are building a sustainable, future- ready enterprise one that stays closely aligned with client priorities, fosters meaningful opportunities for our people, delivers sustained growth for our stakeholders, and contributes positively to the communities we serve.

INDUSTRY STRUCTURE AND DEVELOPMENTS

The global Business Process Management (BPM) market, as reported by ISG, commands an impressive valuation of USD 122 to 124 billion, charting a resilient growth trajectory of 4.2% over calendar year 2024. Mirroring this momentum, Indian BPM exports have surged with remarkable vigor, expanding at a robust 4.4% year-on-year to an anticipated USD 48.5 billion in FY25, according to Nasscom significantly outpacing the prior year's 2.7% growth.

This dynamic industry stands at the cusp of a profound metamorphosis, propelled by the relentless wave of digital innovation, escalating customer expectations, and an insatiable appetite for agile and resilient operational paradigms. At the heart of this revolution lies the transformative power of artificial intelligence and intelligent automation—technologies that are redefining the very fabric of process management by automating intricate workflows, unveiling real-time actionable insights, and turbocharging organizational performance.

Organizations are harnessing these cutting-edge capabilities not just for efficiency gains, but for continuous process surveillance and anticipatory intervention, unlocking unprecedented realms of operational dexterity and business agility. The post-pandemic world has ushered in a new era of customer-centric BPM, where processes are being reimagined with a laser focus on intuitive user journeys, hyper-personalized service delivery, and enriched engagement. Simultaneously, the rise of low-code and no-code platforms is democratizing innovation empowering business users to architect, iterate, and deploy workflows with minimal IT dependence. This paradigm shift is accelerating the pace of innovation and endowing enterprises with the agility to thrive amidst ever-shifting market landscapes.

At One Point One Solutions Limited, we firmly believe that AI and emerging technologies are fundamentally reshaping the Business Process Management (BPM) landscape. The industry's axis is shifting decisively from traditional labour arbitrage towards technology arbitrage. Established strengths such as large-scale delivery centers and optimized employee pyramids, while still relevant, may soon become constraints in this rapidly evolving environment. Providers must therefore reimagine and rewire their business models rather than merely enhance existing frameworks.

In this transformative era, One Point One Solutions is uniquely positioned to lead. Our scale enables us to deliver substantial impact, while our agility empowers us to innovate swiftly and decisively. Unlike some of our larger competitors burdened by legacy systems and organizational inertia, we are nimble and unencumbered—allowing us to seize the immense opportunities presented by the AI-driven evolution sweeping across industries.

OUR STRATEGIC RESPONSE

We believe the Business Process Management (BPM) industry is undergoing a fundamental transformation — driven by the convergence of **Artificial Intelligence (AI), GenAI, automation, and data analytics.** The traditional advantages of scale, labor arbitrage, and cost-based delivery are giving way to technology-led differentiation. As this axis of competition shifts toward technology arbitrage, BPM providers must not simply enhance existing models they must reimagine and rebuild them.

At **One Point One Solutions Limited,** we are strategically positioned to lead in this new paradigm. Our size allows us to be agile and responsive, while our investments in technology, global capabilities, and talent give us the strength to deliver at scale. Unlike legacy players burdened by outdated systems or organizational rigidity, we have moved decisively to embrace next-generation service delivery models powered by AI, cloud-native infrastructure, and deep domain expertise.

In FY 2024–25, we launched an enterprise-wide transformation program anchored in three strategic pillars:

- Reimagine the BPM model through AI and automation
- Expand our global footprint through organic and inorganic growth
- Embed digital-first, outcome-based service delivery

Our approach has already begun yielding strong results, as evidenced by our 54% YoY revenue growth, 55% PAT growth, expansion into new markets, and multiple strategic client wins.

STRATEGIC EXECUTION HIGHLIGHTS– FY 2024–25

1. Strengthening Leadership and Execution

We realigned our leadership structure to support scale and digital transformation. Key leadership hires were made across technology, delivery, solutioning, and international sales functions. Our sales force grew significantly, supporting deeper global penetration and faster deal cycles. These changes enabled us to onboard multiple high-value clients and enter new verticals.

2. Embedding AI and Automation Across the Value Chain

Our digital transformation investments focused on:

- GenAI-enabled customer service tools
- AI-powered process mining and automation for F&A and contact center workflows
- Analytics-driven workforce optimization tools that improved utilization

We also initiated the development of a domain-specific AI model for customer lifecycle services, which will be a key differentiator in the coming years.

3. Driving Multi-Tower Expansion and Cross-Selling

We pursued wallet-share growth through multi-service engagements with existing clients. As a result:

- Several clients transitioned from single-tower to multi-tower engagements (voice + analytics + RPA)
- The number of clients contributing 10 crore+ annually increased significantly
- New service lines such as KPO and digital collections were successfully cross-sold into BFSI and retail accounts

4. Expanding Capabilities through Strategic Acquisitions

Over the last year, we integrated a major acquisition — ITCube Solutions Pvt. Ltd., expanding our expertise in healthcare RCM, legal services, analytics, and IT. It enhanced our delivery presence in Pune and Cincinnati and opened access to the U.S. market.

In addition, we signed term sheets for two transformative acquisitions:

- A U.S.-based healthcare RCM company
- An India-based business process advisory and transformation firm

These moves, when closed, are expected to increase our global revenue share, deepen vertical capabilities, and support entry into regulated, high-margin segments.

5. Building a Future-Ready Workforce

Talent remains core to our differentiation. We:

- Crossed 5,500+ employees across global locations
- Delivered 150,000+ hours of digital upskilling, especially in GenAI, analytics, and customer experience
- Improved internal mobility and career progression, resulting in over 1,000 internal movements
- Continued to focus on DE&I and employee well-being

Attrition decreased YoY due to improved engagement and career planning initiatives.

6. Delivering Margin Resilience and Operational Efficiency

Despite significant investments in acquisitions and technology:

- EBITDA margins remained within the 25–30% band
- Over 35 cost and margin levers were identified, including offshore expansion, shared services, and automation
- We set a medium-term goal to improve margins by 50–75 basis points annually

IMPACT OF STRATEGIC EXECUTION (FY25 OUTCOMES)

Metric	Fy25	Fy24	Growth
Total Income	₹ 270.17 Cr	₹ 175.16 Cr	↑ 54.2%
PAT	₹ 33.16 Cr	₹ 21.38 Cr	↑ 55.1%

We ended the year with a 30% higher deal pipeline compared to FY24 and gained 0.5% market share versus a basket of 15 publicly traded global BPM peers (based on trailing 12- month revenues).

BUSINESS SEGMENT OVERVIEW

One Point One Solutions Limited continued its growth journey in FY 2024–25 by deepening its domain capabilities, expanding its client base across industries, and entering new markets and verticals. Our core verticals — Banking & Financial Services (BFS), Healthcare, Communications & Technology, Retail, and Utilities — each play a critical role in our strategy. Through a combination of AI-driven innovation, strategic acquisitions, and digital-first service delivery, we achieved strong revenue growth across all segments, with several large deal wins and high-value logo additions.

1. Banking & Financial Services (BFS)

The BFS sector is undergoing structural change due to elevated interest rates, regulatory complexity, digital disruption, and shifting consumer expectations. Financial institutions are focusing on cost transformation, compliance modernization, and automation to stay competitive. In FY 2024–25, our BFS vertical recorded robust revenue growth, supported by:

- Strategic wins in collections, customer lifecycle management, and KYC/AML services
- Deployment of AI-powered digital collections platforms that improved recovery rates and customer experience
- Increased demand for multilingual, Omni channel contact center support from fintech and NBFC clients

We also began expanding into RegTech and compliance support, leveraging our domain- trained teams and analytics capabilities.

Key highlights:

- Focused on cross-sell opportunities with existing clients across collections, customer support, and onboarding services
- Positioned ourselves to serve the growing needs of fintech, BNPL, and digital banking segments

2. Healthcare

The healthcare industry remains a high-growth vertical, driven by rising healthcare costs, evolving regulatory mandates, and the need for digitized, value-based care models.

Our presence in both the payer and provider segments allowed us to benefit from macro tailwinds. In FY25, we:

- Strengthened our Revenue Cycle Management (RCM) capabilities through the acquisition of ITCube Solutions, enabling end-to-end service offerings across coding, billing, denial management, and patient engagement
- Launched BPaaS (Business Process as a Service) solutions targeting mid-market U.S. payers
- Enabled clients to adopt automation, AI-led workflows, and HIPAA-compliant data operations

Key metrics:

- Added 4 new deals
- Secured our largest-ever contract — a five-year BPaaS engagement with a mid- sized U.S. health plan

3. Communications, Media & Technology (CMT)

CMT clients continue to face a dynamic landscape, with rapidly shifting customer expectations, technological disruption, and margin pressures. The industry is embracing GenAI, automated content management, and cloud-based service transformation at scale.

Key metrics:

- AI-based support for content validation, moderation, and data enrichment

We continue to differentiate through our domain-specific delivery teams, content workflows, and CX transformation frameworks tailored to both traditional and digital- native players.

4. Retail & Utilities

The One Point One Solutions family in FY25 significantly expanded our presence in the Retail sector and broadened our multilingual, nearshore delivery capabilities.

In the Utilities segment, regulatory pressures, cost constraints, and demand volatility are pushing providers to reimagine operations through AI, self-service portals, and proactive engagement models.

We are now positioning these capabilities for global roll-out across Europe, the Middle East, and Asia-Pacific.

HUMAN RESOURCES

At One Point One Solutions Limited, our people remain the foundation of our success and a critical enabler of our long-term strategy. FY 2024–25 was a landmark year in our human capital journey, marked by accelerated workforce expansion, global talent integration, technology-driven talent management, and a renewed focus on employee well-being, engagement, and inclusion.

WORKFORCE GROWTH AND TALENT EXPANSION

As of March 31, 2025, One Point One Solutions employed over 5,500 professionals, reflecting a significant increase compared to the previous year. This growth was driven by both organic scaling of operations and the successful integration of ITCube Solutions, which brought enhanced capabilities and domain expertise, particularly in healthcare and back-office services.

We expanded our delivery presence beyond India, strengthening hiring pipelines across key domestic and international locations. This workforce growth is aligned with our business expansion across verticals such as

Healthcare, BFSI, Retail, and Utilities, and supports our ability to deliver scalable, multilingual, and tech-enabled solutions to clients globally.

TALENT ACQUISITION AND INTERNAL MOBILITY

Our hiring strategy was aligned to support our growth across digital, voice, and back-office operations, with a strong focus on first-time job seekers, skilled professionals, and domain-trained talent. In FY25, while maintaining high-quality hiring through structured assessment frameworks and AI-assisted recruitment tools.

We placed strong emphasis on internal mobility and leadership development, through structured upskilling initiatives. Our program provided employees with guided learning paths and mentorship to transition into new roles and responsibilities.

ATTRITION AND RETENTION

Through focused engagement, recognition, and career pathing initiatives, Reduction in attrition, helping to stabilize the workforce and build deeper client knowledge among teams. Our retention strategy included:

- Targeted leadership interventions
- Early-stage onboarding and buddy programs
- Frontline team engagement under the "Stay Ahead" initiative

These efforts contributed to a more stable and motivated workforce, especially in client- facing and voice operations roles.

LEARNING AND DEVELOPMENT

We made substantial investments in workforce upskilling, with a strategic focus on digital transformation, client domain knowledge, and leadership readiness.

KEY FY25 HIGHLIGHTS:

- Over 120,000 hours of learning delivered across voice, process, and digital streams
- Collaboration with leading platforms for automation, GenAI, and healthcare RCM training

Our training efforts are designed to equip employees with the tools and knowledge needed to thrive in an increasingly automated and client-centric business environment.

POLICY MODERNIZATION AND GOVERNANCE

In FY25, we conducted a comprehensive policy review and refresh to align with evolving workforce expectations and regulatory requirements. Key focus areas included:

- Flexible work models
- Leave and attendance policy enhancements
- Career development frameworks and internal mobility governance
- DE&I aligned guidelines and grievance redressal mechanisms

These policy upgrades have improved operational agility, managerial clarity, and employee satisfaction.

DIVERSITY, EQUITY, AND INCLUSION (DE&I)

We are committed to building a workplace where diverse talent thrives and inclusion is not just a value, but a practice. In FY25, we:

- Expanded our gender diversity hiring, especially in frontline operations and supervisory roles
- Launched employee resource groups (ERGs) for women, differently abled employees, and regional cultural inclusion
- Celebrated DE&I week, with over 2,500 employees participating in learning sessions and cultural events

Through partnerships and inclusive hiring practices, we continue to strengthen representation and promote cultural sensitivity across our operations.

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.

RISK MANAGEMENT FRAMEWORK

We have developed a structured ERM framework that encompasses:

- A top-down approach led by senior leadership and the Board, identifying strategic and macro-level risks.
- A bottom-up approach at the operational level, where specific risks are identified, tracked, and mitigated by process owners and function heads.

The Company's Audit and Risk Management Committees provide oversight, while regular internal audits, KRIs (Key Risk Indicators), and governance reviews ensure that emerging risks are promptly addressed.

KEY RISK AND MITIGATION MEASURES

A. STRATEGIC RISKS

Risk	Description	Mitigation
Revenue Concentration	The BPM sector is highly competitive with pricing pressures and thin margins	Diversifying client portfolio across sectors and geographies; entry into new verticals; expansion post ITCube acquisition to de-risk revenue streams
Digital Disruption	Rapid technology advancements in AI, automation, and analytics may outpace internal capabilities if not addressed proactively.	Ongoing investment in digital solutions, AI platforms, and RPA; strategic partnerships for the digital enablement; continuous upskilling of teams

B. INDUSTRY AND MARKET RISKS

Risk	Description	Mitigation
Intense Competition	The BPM sector is highly competitive with pricing pressures and thin margins.	Focus on value-added, tech-enabled services; strong delivery excellence; domain-focused solutions; cost optimization strategies.
Long Sales Cycles	Delays in deal closures, especially in enterprise accounts, can affect revenue predictability.	Dedicated sales enablement and transition teams to reduce onboarding time; pursuing mid-market clients with shorter sales cycles.

C. FINANCIAL RISKS

Risk	Description	Mitigation
Foreign Exchange Volatility	Exposure to INR-USD fluctuations may impact profitability, especially with increased overseas operations.	Ongoing monitoring by Management; pricing contracts in stable currencies wherever possible.
Client Credit Risk	Delays or defaults in client payments could impact working capital.	Rigorous client credit checks; staggered billing cycles; close monitoring of receivables and collections; diversification of client base.
Liquidity Management	Temporary cash flow mismatches may arise due to expansion-related investments or payment delays.	Strong banking relationships; judicious use of working capital lines; active treasury management to ensure liquidity at optimal cost.

D. OPERATIONAL RISKS

Risk	Description	Mitigation
Attrition and Talent Retention	High attrition may affect service delivery and increase hiring costs, especially in voice and tech-enabled roles.	Structured onboarding, career pathing, internal mobility programs, employee engagement via wellness and recognition programs; competitive benefits.
Service Delivery Disruption	Errors in execution or SLA breaches could lead to penalties or client dissatisfaction.	Strong governance across delivery; automated quality checks; periodic internal audits; root-cause analysis and corrective actions.
Cybersecurity and Data Privacy	Increasing reliance on digital platforms increases exposure to cyber threats and data breaches.	Multi-layered information security framework; ISO/PCI compliance; EDR/XDR implementation; regular VAPT and incident monitoring; training employees.

E. HUMAN CAPITAL RISKS

Risk	Description	Mitigation
Leadership Succession Risk	Departure of senior leaders may affect business continuity and strategy execution	Succession planning for critical roles; leadership development programs; talent pipeline review and retention through performance-linked incentives.
Wage Inflation & Hiring Pressure	Difficulty in hiring quality talent at scale due to rising wage costs and market competition.	Strategic hiring from Tier-II/III cities; use of AI-enabled recruitment tools; employee referral programs; apprentice hiring to build early talent.

F. LEGAL AND COMPLIANCE RISKS

Risk	Description	Mitigation
Regulatory Compliance	Failure to comply with changing local/global regulations (e.g. labor, tax, data privacy) may lead to penalties.	Central compliance team; local legal advisors in overseas geographies; regular internal audits; ongoing policy review and training.
Contractual Obligations	Non-compliance with client-specific SLAs or contract clauses could lead to disputes or penalties.	Contract governance committee; SLA dashboards; monthly reviews with delivery heads and clients.

G. TECHNOLOGICAL RISKS

Risk	Description	Mitigation
Disruptive Technologies	Technological shifts may render existing processes or offerings obsolete.	Continuous innovation through productization and digital solutions; partnerships with tech providers; investments in AI/ML, analytics, and RPA
Platform Downtime or Failure	Downtime in client-facing or internal systems can disrupt operations and affect SLAs.	Redundant infrastructure, DR sites, and cloud backups; 24x7 IT support and automated incident management systems in place.

H. REPUTATIONAL RISK

Risk	Description	Mitigation
Negative Publicity or Client Impact	Any adverse incident data breach, operational error, or misconduct could damage reputation	Strong compliance, transparent communication, rapid escalation protocols, and a zero-tolerance policy for misconduct.

STRATEGIC DRIVERS AND GROWTH INVESTMENTS

Acquisitions & Global Expansion:

- ITCube Solutions Pvt. Ltd. (acquired Feb 2024) integration enhanced expertise across BPM, KPO, IT, analytics, and added delivery centers in Pune & Cincinnati
- A new UK subsidiary was established to drive European acquisitions. Discussions are also underway for potential targets across Latin America (e.g., Colombia, Mexico, Costa Rica)

New Client Wins & Seat Expansion:

- Notable wins include a U.S.-based medical device firm and a major publicly listed Swedish company with projects spanning multiple geographies
- For FY25–26, plans to operationalize ~750 additional seats, projected to drive 25% revenue growth

Technology & Operational Transformation

- Continued deployment of GenAI, RPA, Intelligent Automation, and automation-led transformation to drive efficiencies and enhance margins

- Strategic emphasis on lean operating design, technology-led process simplification, and scalable delivery models (including nearshore/offshore centers in LATAM, Philippines)

MANAGEMENT OUTLOOK (FY26 & Beyond)

Leadership & Vision

- In Q1 FY26, Nitin Mahajan is appointed as CEO, signaling a managerial thrust toward strategic expansion and scale-up of international operations
- Chairman & MD Akshay Chhabra described FY25 as "transformative," with future growth anchored in global outreach, digitization, and client-centric delivery

Growth Trajectory & Strategic Themes

- Management is targeting ~25% growth in FY26, backed by seat expansion and strong demand.
- Global diversification is central — through acquisitions, new delivery hubs LATAM & Philippines, and deepened presence in high-margin verticals like U.S. healthcare RCM
- Long-term vision: Transition from conventional BPM vendor to integrated digital transformation partner, leveraging AI and automation as differentiators

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

Our Company believes that values are vital for the overall success of business. Thus our company's values are clearly defined, constantly reinforced and reviewed as they are essential for the long term growth of the company. The Company has in place an adequate system of Internal Controls which commensurate with the nature of business and size of its operations. The system is designed to adequately ensure that financial and other records are reliable for preparing financial statements and for maintaining accountability of assets. The Company has a strong and independent internal audit function which carries out regular internal audits to test the design, operations, adequacy and effectiveness of its internal control processes and also to suggest improvements and upgrades to the management.

M/s. Rahul Pramod & Co., Chartered Accountants, have carried out the internal audit for the financial year 2024-25 based on an internal audit plan, which is reviewed each year in consultation with the statutory auditors SIGMAC & CO and the Audit Committee. The internal audit process is designed to review the adequacy of internal control checks and covers all significant areas of the Company's operations.

The Company has an Audit Committee of the Board of Directors, the details of which have been provided in the corporate governance report. The Audit Committee reviews audit reports submitted by the internal auditors. Suggestions for improvement are considered and the audit committee follows up on the implementation of corrective actions. The committee also meets the Company's statutory auditors to ascertain, inter alia, their views on the adequacy of internal control systems in the Company and keeps the board of directors informed of its key observations from time to time.

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 Five subsidiaries viz. IT Cube Solutions Pvt. Ltd, IT Cube Solutions Inc , One Point One USA Inc., One Point One UK Inc and One Point One Singapore PTE Ltd. The following discussion and analysis should be read together with the consolidated financial statements of the Company for the financial year ended 31ST March, 2025.

RESULTS OF OPERATIONS

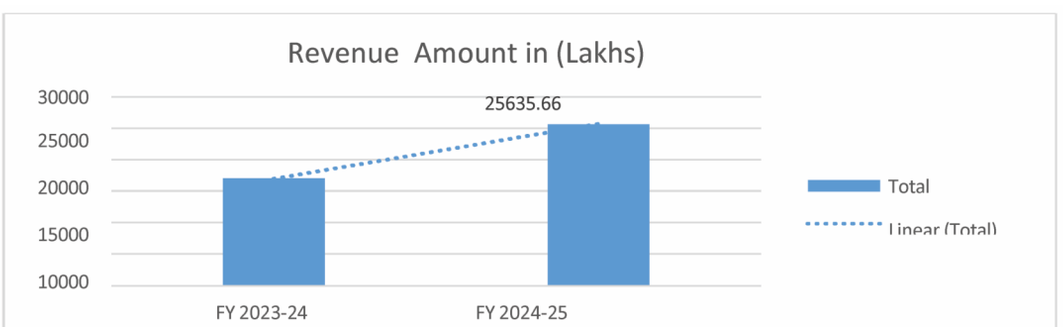
The following table gives an overview of consolidated financial results of the Company:

(Amount in Rs. Lakh)

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024	Variations in %
Revenue from Operations	25,635.66	16,976.31	51%
Other Income	1,381.23	539.66	156%
Total	**27,016.89**	**17,515.97**	**54%**
Less: Operating Expenses	22,079.69	13,995.09	58%
Operating Profit	**4,937.20**	**3,520.88**	
Less: Other Expenses	669.77	494.48	35%
Profit Before Tax	**4,267.43**	**3,026.40**	**41%**
Less: Tax	951.76	888.25	7%
Net Profit After Tax	**3,315.67**	**2,138.15**	**55%**

REVENUE

The Company's revenue from operations has increased by 51% to Rs. 25,635.66 lakh in FY2024-25 from Rs. 16,976.31 lakh in FY2023-24. The strong growth was driven by the new client additions along with expansion in business from existing customers. The demand for BPM services is increasing as the economy opened up and every sector is focusing on winning new customers and making their existing customers experience delightful. We would be the biggest beneficiaries of the fastest growing Indian economy as the demand for our services is directly proportionate to growth in the service sector.

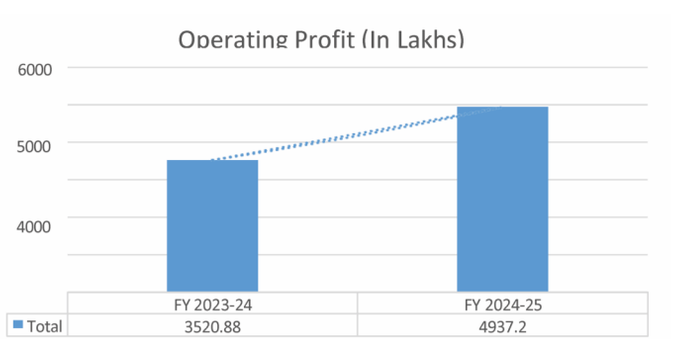


OTHER INCOME

Other income for FY 2024-25 was Rs. 1,381.23 lakh as compared to Rs. 539.66 lakh in FY 2023-24.

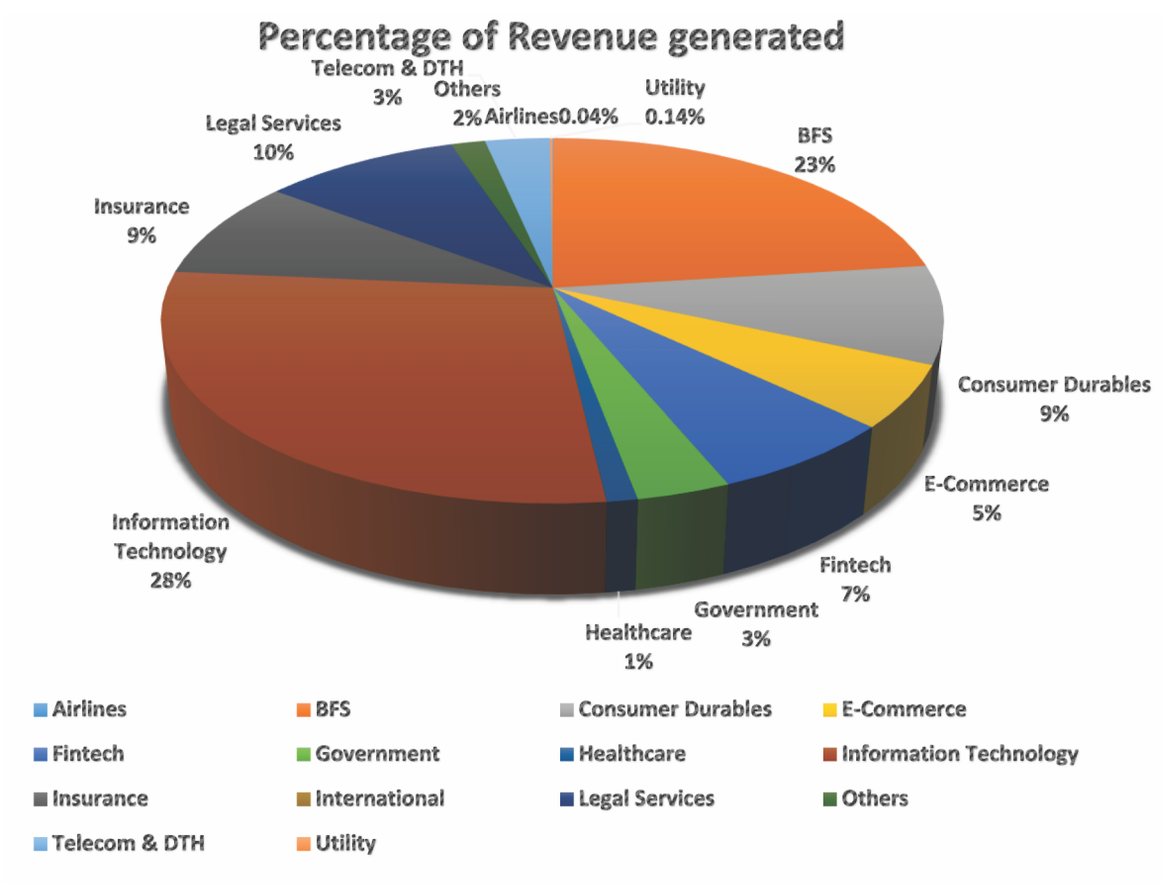
OPERATING PROFIT

Operating Profit during year under review is Rs. 4,937.20 lakh which has increased as compared to Rs. 3,520.88 lakh in previous year. We have been able to improve margins by increasing efficiency and improved seat occupancy across locations



INDUSTRY WISE BREAKUP:

Industry type	Percentage of Revenue generated
Airlines	0.04%
BFS	22.93%
Consumer Durables	8.69%
E-Commerce	5.45%
Fintech	6.70%
Government	3.29%
Healthcare	1.07%
Information Technology	28.30%
Insurance	8.89%
Legal Services	9.65%
Others	1.67%
Telecom & DTH	3.19%
Utility	0.14%



OPERATING PROFIT

Operating Profit during year under review is Rs. 4,937.20 lakh which has increased as compared to Rs. 3,520.88 lakh in previous year. We have been able to improve margins by increasing efficiency and improved seat occupancy across locations.

EXPENDITURE:

Detailed analysis of expenses is as follows.

(Amount in Rs. Lakh)

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024	Variations in %
Operating Expenses :-			
1) Employee Benefits Expense	14,929.71	9,017.14	66%
2) Administration Expenses	4,512.04	2,822.86	60%
3) Depreciation & Amortization	2,637.93	2,155.09	22%
Total Operating Expenses (A)	**22,079.69**	**13,995.09**	**58%**
Other Expenses :-			
1) Finance Cost	669.77	494.48	35%
2) Other Expenses	-	-	
Total Other Expenses (B)	**669.77**	**494.48**	**35%**
Total Expenses (A)+(B)	**22,749.46**	**14,489.57**	**57%**
Profit Before Tax	**4,267.43**	**3,026.40**	**41%**
Less: Tax	951.76	888.25	7%
Net Profit After Tax	**3,315.67**	**2,138.15**	**55%**

OPERATING EXPENSE

Operating expense comprises of Employee Cost, Administration Expenses and Depreciation & Amortization. The total operating expenses increased to Rs. 22,079.69 lakh in the year under review from Rs. 13,995.09 lakh in the previous year.

EMPLOYEE BENEFITS EXPENSE

Employee benefits expense includes salaries which have fixed and variable components, contribution to retirement and other funds and staff welfare expenses. Employee benefits expense in relation to total income was 51.48% in FY 2023-24 at Rs. 9017.14 lakh, which has now increased to 55.26% in FY 2024-25 at Rs. 14,929.71.

ADMINISTRATION EXPENSES

Administration expenses include Rent paid, Transport and Conveyance expenses, Repairs and Maintenance expense, Electricity charges, Printing and Stationery expense and such other office related expenses.

DEPRECIATION AND AMORTIZATION EXPENSE

Depreciation & Amortization Cost have increased to Rs. 2,637.93 lakh from previous year's amount of Rs. 2,155.09 lakh.

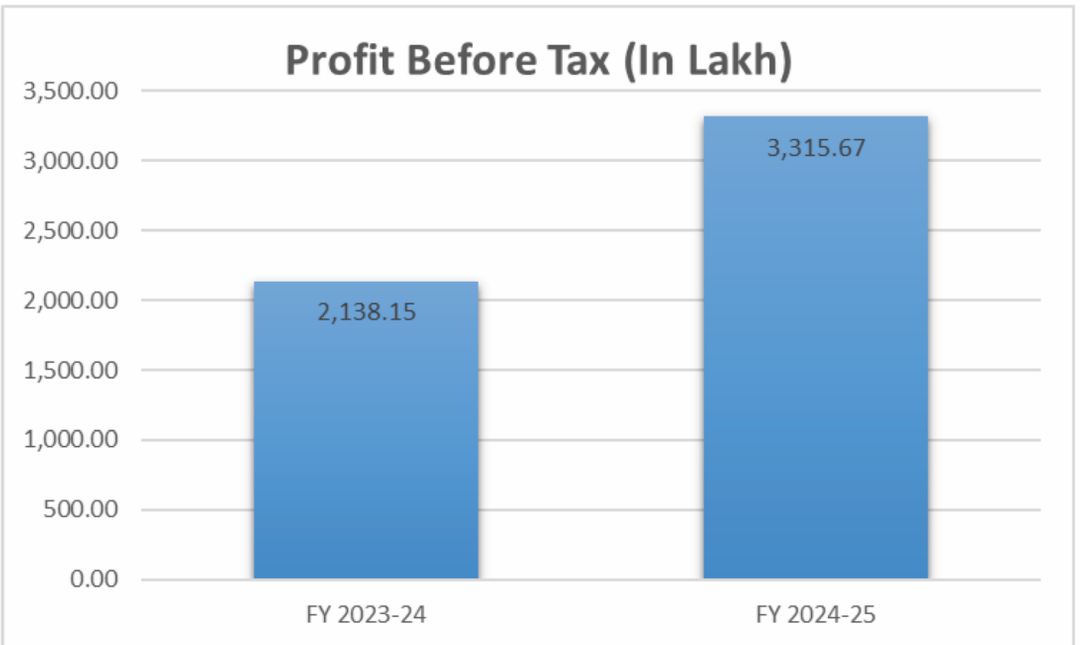
OTHER EXPENSES

Other Expenses include Finance Cost as major component cost to the company at Rs. 669.77 lakh which has reduced as compared to last year's cost of Rs. 494.48 lakh.

The Consolidated Total Expenses increased by 57% from Rs. 22,749.46 lakh in the previous year to Rs. 14,489.57 lakh in the year under review.

PROFIT BEFORE TAX

In current year company has marked a profit before tax of Rs 4,267.43 lakh in FY 2024-25 as compared to profit before tax of Rs.3,026.40 lakh in FY 2023-24.



INCOME TAX EXPENSE

Income tax expense comprises of current tax, net change in the deferred tax assets and liabilities in the applicable FY period and minimum alternate tax credit. The Company's consolidated tax expense (including deferred taxes) increased to Rs. 951.76 lakh in the year under review from Rs. 888.25 lakh in the previous year which is largely due to reduction in deferred tax asset in current year.

PROFIT AFTER TAX

As a result of the foregoing, the company has marked Profit after tax of Rs. 3,315.67 lakh in FY 2024-25 as compared to Rs. 2,138.15 lakh in FY 2023-24.

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 Core) 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 Core) Equity Shares of Rs.2/- (Rupees Two) each vide an Ordinary Resolution passed by the Members of the Company at the Extra-ordinary General Meeting held on July 18, 2024. Pursuant to allotments of Equity shares made during the year under review, the Paid up Share Capital of the Company is increased from Rs. 42,71,76,840 (Rupees Forty Two Crore Seventy One Lakh Seventy Six Thousand Eight Hundred Forty only) consisting of 21,35,88,420 (Twenty One Core Thirty Five Lakh Eighty Eight Thousand Four Hundred Twenty) Equity Shares of Rs.2/- (Rupees Two) each to 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:

(Amount in Rs. Lakh)

Category of Shareholder	As at 31st March, 2025		As at 31st March, 2024	
	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:	8,05,03,714	30.67%	7,55,03,714	35.35%
Akshay Chhabra				
Neyhaa Akshay Chhabra	7,28,625	0.28%	7,28,625	0.34%
Any Other (Specify): Body Corporate				
Tech World wide Support (P) Ltd	5,62,50,000	21.43%	5,62,50,000	26.34%.
Total Shareholding of Promoter and Promoter Group (A)	13,74,82,339	52.37%	13,74,82,339	62.03%
Public (B)	12,50,14,816	47.63%	8,11,06,081	37.97%
Total (A+B)	26,24,97,155	100.00%	21,35,88,420	100.00%

Details of shares held by each shareholder holding more than 5% shares:

Category of Shareholder	As at 31st March, 2025		As at 31st March, 2024	
	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	21.43%	5,62,50,000	26.34%
Mr. Akshay Chhabra	8,05,03,714	30.67%	7,55,03,714	35.35%

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 4,86,30,629 Shares of Rs. 2 each During financial year 2024-2025.

iv) The company has issued ESOP total 2,78,106 Shares of Rs. 2 each During financial year 2024-2025.

RESERVES AND SURPLUS

The reserves and surplus of the Company Increased to Rs. 35,247.92 lakh in the year under review from Rs. 9,693.63 lakh in the previous year.

OTHER NON-CURRENT LIABILITIES AND CURRENT LIABILITIES:

(Amount in Rs. Lakh)

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
Non-current liabilities		
(a) Financial Liabilities		
-Borrowings	148.85	799.53
-Other financial liabilities	1,765.67	1,677.96
- Lease Liability	2,787.29	2,183.94
(b) Provisions	321.62	228.63
(c) Deferred tax Liabilities	-	-
(d) Other non-current liabilities	155.64	248.56
	5,179.07	5138.62
Current liabilities		
(a) Financial liabilities		
-Borrowings	559.65	1,961.15
-Trade payables	462.01	401.17
-Other current financial liabilities	1,035.04	988.31
- Lease Liability	1,243.09	861.69
(b) Other current liabilities	823.61	1,814.89
(c) Provisions	285.09	167.43
	4,408.50	**6,194.64**

Above table summarizes the consolidated liability side of Balance Sheet, which can be further elaborated as follows:-

BORROWINGS

The Non-Current borrowings Decreased from Rs. 799.53 lakh as at 31 March, 2024 to Rs. 148.85 lakh as at 31 March, 2025. Decrease in percentage of 81.4%, reflecting aggressive repayment of long-term loans. The Current borrowings Decreased from Rs. 1,961.15 lakh as at 31 March, 2024 to Rs. 559.65 lakh as at 31 March, 2025. 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. 462.01 lakh as at 31 March, 2025 which has Increased from Rs. 401.17 lakh as at 31 March, 2024.

LEASE LIABILITY

Non-Current Lease liability has Increased to Rs. 2,787.29 lakh as at 31 March, 2025 from Rs. 2,183.94 lakh as at 31 March, 2024 and Current Lease liability has Increased to Rs.1,243.09 lakh as at 31 March, 2025 from Rs. 861.69 lakh as at 31 March, 2024 in compliance with Ind AS 116 Leases effective from 01.04.2019.

PROVISIONS

Non-Current Provision has increased by Rs. 92.99 lakh which belongs completely to provision made for gratuity liability and other provisions. Current provision has increased by Rs. 117.65 lakh which belongs to provision made for gratuity liability and other provision payable within 1 year.

NON-CURRENT ASSETS :

(Amount in Rs. Lakh)

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
Non-current assets		
(a) Property, Plant and Equipment	3,741.27	3,118.50
(b) Right To Use	3,768.31	2,754.81
(c) Capital Work in progress	-	-
(d) Goodwill on consolidation	3,524.40	3,524.40
(e) Intangible Assets	3,212.64	3,233.66
(f) Financial Assets		
-Investments	19,884.28	0.50
-Other Financial Assets	1,421.11	888.95
(g) Deferred Tax Assets	309.56	53.56
Total	**35,861.58**	**13,574.39**

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. 3,741.27 lakh as of 31 March, 2025 as compared to Rs. 3,118.5 lakh of 31 March, 2024, resulted in a net Increase of the assets to the extent of Rs. 622.77 lakh (20%) 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. 1,600.27 lakh offset by depreciation charge for the year amounting to Rs. 448.50 lakh and net amount of disposal of Rs. 489.00 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. 1,013.51 lakh (36.8%), owing to recognition of additional long-term lease agreements for office/workspace and data centers

INTANGIBLE ASSETS

The net block of Intangible assets amounting to Rs. 3,212.64 lakh as of 31 March,2025 as compared to Rs. 3,233.66 lakh of 31 March, 2024, Marginal decline of Rs. 21.03 lakh (-0.7%), primarily due to amortization of software and IP-related assets . This Increase is due to addition of Intangible Asset Rs. 838.19 lakh offset by amortization charges for the year amounting to Rs. 859.22 lakh.

DEFERRED TAX ASSET

In the year under review company has recognized deferred tax Assets of Rs. 309.56 lakh in FY 2024-25 which compare of deferred tax asset of Rs. 53.56 lakh in FY 2023-24 recognized by One Point One Solutions Ltd. reflecting recognition of deferred tax benefits arising from temporary differences.

INVESTMENTS

In the year FY 2023-24 Sharp increase from in FY 2023-24 Rs. 0.50 lakh to in FY 2024- 25 Rs. 19,884.28 lakh. This reflects a strategic deployment of surplus funds into long-term investments, strengthening future revenue generation and returns

GOODWILL

Goodwill represents excess of purchase consideration over net assets of acquired subsidiaries. Goodwill on consolidation continues at Rs. 3,524.40 lakh, no impairment adjustments during FY 2024–25

CURRENT ASSETS :

(Amount in Rs. Lakh)

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
Current assets		
(a) Inventories	-	-
(b) Financial Assets		
-Trade receivables	7,376.69	6,917.30
-Cash and cash equivalents	910.89	844.54
-Bank balances other than above	439.03	965.82
-Other financial assets	165.14	209.77
(c) Other current assets	5,332.10	2,786.86
Total	**14,223.86**	**11,724.29**

LIQUIDITY AND CAPITAL RESOURCES

(For the year ended 31st March, 2025 with comparison to 31st March, 2024)

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, 2025, the Company held cash and cash equivalents of Rs. 1,349.93 lakh compared to Rs. 1,810.36 lakh as on 31 March, 2024.

SUMMARY OF CASH FLOWS

Particulars	31st March 2025	31st March 2024	Key Movement
Net Cash flow from Operating Activities	2,784.12	2,688.64	Slight increase due to higher profit before tax
Net Cash flow from / (used in) Investing Activities	(22,438.82)	(10,004.66)	Higher capital expenditure and investments
Net Cash flow from / (used in) Financing Activities	19,194.27	5,842.89	Significant inflow due to equity issuance
Cash & Cash Equivalents at Beginning of Year	1,810.36	3,283.49	Lower opening balance in FY 2024–25
Cash & Cash Equivalents at End of Year	1,349.93	1,810.36	Decline due to heavy investment outflows

1. OPERATING ACTIVITIES

Net cash generated from operating activities during FY 2024–25 was Rs. 2,784.12 lakh, slightly higher than Rs. 2,688.64 lakhs in FY 2023–24.

Key drivers:

- Net profit before tax of Rs.,4267.43 lakhs
- Depreciation & non-cash charges of Rs. 2,637.93 lakhs
- Working capital changes: Net outflow of Rs. 2,560.52 lakhs due to increase in operating assets Rs. 1,824.95 lakh and decrease in operating liabilities Rs.735.57 lakh
- Taxes paid amounting to Rs.766.33 lakh

The operating cash flows remain healthy, indicating stable core business performance.

2. INVESTING ACTIVITIES

The Company recorded significant outflows of Rs. 22,438.82 lakhs in FY 2024–25 compared to Rs. 10,004.66 lakhs in FY 2023–24, mainly due to:

- Capital expenditure of Rs. 2,438.46 lakhs for infrastructure and technology upgrades
- Increase in investments amounting to Rs. 29,931.27 lakh
- Proceeds from disposal of fixed assets Rs. 491.92 lakh
- Proceeds from investments Rs. 8,975.49 lakh
- Interest income Rs. 463.45 lakh

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 increased sharply to Rs. 19,194.27 lakh in FY 2024–25 from Rs. 5,842.89 lakh in FY 2023–24.

This included:

- Proceeds from issue of equity shares: Rs. 22,913.48 lakh (major source of inflow)
- Repayment of long-term borrowings: Rs. 650.68 lakh
- Repayment of short-term borrowings: Rs. 1,401.49 lakh
- Repayment of lease liabilities: Rs. 1,548.35 lakh
- Interest paid: Rs. 118.69 lakh

The sharp increase in financing inflows demonstrates strong capital support through equity, reducing dependency on debt.

CASH POSITION & LIQUIDITY OUTLOOK

- Closing cash and cash equivalents stood at Rs. 1,349.93 lakh as of 31st March, 2025 vs. Rs. 1,810.36 lakh in FY 2023–24.
- Despite healthy operating inflows, the net decline in cash was primarily due to large outflows on investments and capital expenditure.
- The Company continues to maintain sufficient liquidity through a combination of operating cash flows, equity funding, and access to banking facilities.

  While the operating cash flows remain robust, the decline in cash balance highlights heavy investment commitments. However, the strong equity infusion during the year ensures adequate liquidity for meeting future obligations and expansion plans.

MANAGEMENT PROJECTION, ESTIMATION AND POINT OF VIEWS:

This section of the Management Discussion and Analysis presents the Company's strategic outlook, estimations, and projections as viewed by the management. These statements reflect current assumptions and expectations related to the business performance, industry trends, and economic outlook.

CAUTIONARY STATEMENT ON FORWARD-LOOKING INFORMATION

Statements in this report relating to the Company's objectives, projections, estimates, expectations, or predictions may be construed as 'forward-looking statements' within the meaning of applicable securities laws and regulations. These forward-looking statements are inherently subject to known and unknown risks, uncertainties, and assumptions that may cause actual results, performance, or achievements to differ materially from those expressed or implied.

Management's expectations are based on internal assumptions and market data available at the time of this

report. However, actual outcomes may significantly differ due to external and internal factors.

FINANICAL RATIOS

Following are ratios for the current financial year and their comparison with preceding financial year:

Particulars	31st March 2025	31st March 2024	INTERPRETATION
Debtors Turnover (times)	3.59	3.14	Improved, showing better efficiency in collecting receivables.
Interest Coverage Ratio	7.77	7.61	Marginal improvement, indicating strong ability to service interest obligations.
Current Ratio	3.23	1.89	Significant improvement, reflecting strong short-term liquidity position.
Debt–Equity Ratio	0.12	0.42	Considerable decline, indicating reduced financial leverage and stronger stability.
Operating Margin (%)	19.26%	20.74%	Slight decline, showing marginal increase in operating expenses relative to revenue.
Net Profit Margin (%)	12.98%	12.53%	Improved profitability despite lower operating margin.
Return on Equity (ROE, %)	8.19%	15.31%	Declined significantly, the moderation reflects continued investments in strategic growth initiatives and capacity expansions, positioning the company for stronger, sustainable returns over long term.

DETAILED ANALYSIS

- Debtors Turnover Ratio: Improved from 3.14 (FY 2023–24) to 3.59 (FY 2024–25), reflecting better credit management and collection efficiency.
- Interest Coverage Ratio: Increased slightly to 7.77, company is well-positioned to cover its interest costs through earnings.
- Current Ratio: Improved from 1.89 to 3.23, showcasing a very healthy liquidity position and strong ability to repay short-term obligations.
- Debt–Equity Ratio: Reduced sharply from 0.42 to 0.12, signifying that the company relies less on debt financing and is more financially stable.
- Operating Margin: Dropped marginally from 20.74% to 19.26%, Increase in operating costs relative to revenue.
- Net Profit Margin: Increased from 12.53% to 12.98%, stronger bottom- line performance despite operating margin pressures.
- Return on Equity (ROE): Declined from 15.31% to 8.19%, Declined significantly, the moderation reflects continued investments in strategic growth initiatives and capacity expansions, positioning the company for stronger, sustainable returns over long term.

KEY RISK FACTORS AFFECTING PROJECTIONS

Several important factors may influence the Company's operational and financial performance, including but not limited to:

- Macroeconomic conditions and economic developments within India and globally.
- Demand and supply conditions in the Business Process Management (BPM) and ITES industries.
- Changes in Government regulations, policies, or tax laws.
- Litigation risks, contract disputes, and labor relations issues.
- Technology disruptions and cyber security challenges.
- Fluctuations in foreign exchange rates affecting export-driven services.
- Client concentration, contract renewals, and pricing pressure in the industry.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS, INCLUDING NUMBER OF PEOPLE EMPLOYED:

At One Point One Solutions Limited, we firmly believe that our people are the cornerstone of our continued success. Our human resource philosophy is centered around investing in our workforce, empowering them to develop new skills and capabilities that not only enhance individual growth but also contribute to the Company's long-term objectives.

During the financial year 2024-25, the organization witnessed significant growth in its workforce, with the total number of employees exceeding 5,500. This expansion reflects the Company's growing operational scale and its commitment to delivering excellence across its service verticals.

To ensure the well-being and engagement of our employees, various health and welfare initiatives were undertaken across multiple locations. These included blood donation drives, eye check-up camps, and general health screening programs, which were met with enthusiastic participation across the organization.

Our focus continues to be on building a workplace that fosters trust, pride, and camaraderie among employees. We aspire to be an employer of choice where individuals are motivated to contribute meaningfully and find purpose in their roles.

Looking ahead into FY 2025-26, we are committed to advancing our human capital strategy through targeted initiatives in:

- Skilling and upskilling in emerging areas such as digital technologies, robotics, artificial intelligence, and machine learning.
- Leadership development programs aimed at building future-ready leaders.
- Strengthening employee engagement frameworks to ensure high levels of morale and productivity.
- Continuously improving industrial relations, maintaining a collaborative and inclusive work environment.

Our vision remains focused on creating a dynamic and future-ready workforce aligned with the evolving needs of our clients and the industry at large.

MANAGEMENT PROJECTION, ESTIMATION AND POINT OF VIEWS:

Cautionary Statements in the Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations may be 'forward-looking statements'; within the meaning of applicable securities laws and regulations. Actual results could defer materially from those expressed or implied. Important factors that could influence the Company's operations include economic developments within the country demand and supply conditions in the industry, changes in Government regulations, tax laws and other factors such as litigation and labor relations. Readers are advised to exercise their own judgment in assessing risks associated with the Company, inter-alia, in view of discussion on risk factors herein and disclosures in regulatory filings, as applicable.

07

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, 2025, 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, 2025, 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 31,2025. 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, 2025 amounted to Rs 20,143.99 Lakhs and Unbilled receivables as at March 31, 2025 amounted to Rs. 2,163.82 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 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.	the company, to assess whether revenue has been 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
Intangible Assets internally developed During the year, the Company capitalized internally developed softwares amounting to Rs. 838.19 Lakhs. The capitalization of software costs involves significant judgment in determining whether the costs meet the recognition criteria under Ind AS 38. This includes evaluating the technical feasibility of the software, the intention and ability to complete and use or sell the softwares, and whether the costs are directly attributable to the development process. There is also judgment involved in estimating the useful life of the software, selecting appropriate amortization methods, and assessing for impairment indicators. Given the complexity, the level of judgment involved, and the material impact of the software addition on the financial statements, this was considered a key audit matter.	• Our audit procedures included the obtaining an understanding of the Company's process for identifying and capitalizing software development costs. • Evaluating the design and implementation of key controls related to the capitalization and valuation of software. • Assessing management's assumptions regarding the useful life and amortization method applied. • Obtaining confirmations from management regarding impairment analysis and future generating cashflows. • Obtaining third party confirmation for testing and application of the internally developed softwares and its feasibility.

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) (i) of 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, 2025 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, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 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, 2025 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: 23rd May, 2025
UDIN: 25135501BMKOIY7684

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, 2025. 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 of assets 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	1325.00
Balance outstanding in respect of above loans as at 31st March 2025	1,243.03

(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	750.00
Balance outstanding in respect of above loans as at 31st March 2025	587.19

(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	1325.00	63.86%
- To Others	750.00	36.14%

(iv) 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 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 Co. 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 2025 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 made preferential allotment of private placement of shares during the year in compliance with Section 42 and Section 62 of the Companies Act, 2013. The funds raised have been used for the purposes for which they were raised.

(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) (a) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable and clause (b) and clause (c) of Caro paragraph (xii) are 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

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(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. Accordingly, clause (b) and (c) of paragraph 3(xvii) of the order is not applicable.

(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)(c)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, 2025, 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: 23rd May, 2025
UDIN: 25135501BMKOIY7684

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, 2025 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, 2025, 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: 23rd May, 2025
UDIN: 25135501BMKOIY7684

Standalone Balance Sheet as at March 31, 2025

(All Amount in Indian rupees lakhs, except as otherwise started)

Particulars	Notes	March 31,2025	March 31,2024
ASSETS			
Non-Current Assets			
(i) Property, Plant And Equipment	1 & 2	3,585.04	2,958.15
(ii) Other Intangible Assets	1 & 2	3,193.55	3,205.41
(iii) Right To Use	3	3,545.91	2,449.26
(iv) Financial Assets			
- Investments	4	28,143.62	7,690.07
- Other Financial Assets	5	1,381.69	854.15
(v) Deferred Tax Assets	6	240.99	-
Current Assets			
(i) Financial Assets			
- Trade Receivables	7	6,001.56	5,461.38
- Cash And Cash Equivalents	8	94.70	55.23
- Bank Balances Other Than Above	8	66.76	530.87
- Other Financial Assets	5	165.14	209.77
(ii) Other Current Assets	9	2,188.10	922.54
TOTAL ASSETS		**48,607.06**	**24,336.83**
EQUITY AND LIABILITIES			
EQUITY			
(i) Equity Share Capital	SOCE-I	5,249.94	4,271.77
(ii) Other Equity	SOCE-II	35,682.17	10,569.43
LIABILITIES			
Non-Current Liabilities			
(i) Financial Liabilities			
- Borrowings	11	148.85	799.53
- Lease Liability	-	2,614.61	1,940.26
- Other Financial Liabilities	12	1,420.67	1,332.96
(ii) Provisions	13	123.08	100.31
(iii) Other Non-Current Liabilities	14	155.64	248.56
(iv) Deferred Tax Liabilities	6	-	18.33
Current Liabilities			
(i) Financial Liabilities			
- Borrowings	11	259.62	1,960.34
- Lease Liability	-	1,165.16	795.46
- Trade Payables	15		
(A) Total Outstanding Dues Of Micro Enterprises And Small Enterprises		146.47	13.97
(B) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises		248.86	266.95
- Other Current Financial Liabilities	12	1,035.04	895.27
(ii) Other Current Liabilities	16	266.79	1,066.29
(iii) Provisions	13	90.16	57.40
TOTAL EQUITY AND LIABILITIES		**48,607.06**	**24,336.83**

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 : 23rd May, 2025

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, 2025

(All Amount in Indian rupees lakhs, except as otherwise started)

Particulars	Note No.	31st March, 2025	31st March, 2024
Income			
Revenue from Operations	17	20,143.99	15,947.48
Other Income	18	1,128.22	649.32
Total Income		**21,272.21**	**16,596.80**
Expenses			
Employees Cost/Benefits Expenses	19	11,302.84	8,379.33
Finance Costs	20	604.94	491.25
Depreciation and Amortization Expenses		2,519.02	2,141.74
Other Expenses	21	3,310.58	2,483.64
Total Expenses		**17,737.38**	**13,495.96**
Earnings Before Exceptional Items & Tax		**3,534.83**	**3,100.84**
Exceptional Items			-
Profit Before Tax		**3,534.83**	**3,100.84**
Tax Expense			
Current Tax		578.31	131.41
Deferred Tax		195.61	731.72
Total Tax Expense		**773.91**	**863.13**
Profit for the year		**2,760.92**	**2,237.71**
Other Comprehensive Income			
(A) Items that will not to be reclassified to profit or loss in subsequent periods:			
(a) (i) Re-measurement gains/ (losses) on defined benefit obligation		(38.41)	(16.41)
(ii) Income tax relating to items that will not be reclassified to profit or loss		9.67	4.13
Other Comprehensive Income ('OCI')		**(28.74)**	**(12.28)**
Total Comprehensive Income for the year (comprising profit and OCI for the year)		**2,732.18**	**2,225.43**
Earnings per equity share			
Basic (in Rs.)		1.15	1.12
Diluted (in Rs.)		1.12	1.12
Weighted average number of equity shares used in computing earnings per equity share			
Basic		23,93,49,933	20,05,91,534
Diluted		24,54,66,359	20,05,91,534

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 : 23rd May, 2025

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, 2024

(All Amount in Indian rupees lakhs, except as otherwise started)

Particulars	31st March, 2025		31st March, 2024	
A. Cash flow from operating activities				
Net Profit before tax		3,534.83		3,100.85
Adjustments for:				
Depreciation and Amortization Expenses	2,519.02		2,141.74	
Loss (Profit) on Assets/ Investments	(701.40)		(7.66)	
Interest Expenses(Net of Income)	204.19		282.75	
Dividend Income	(0.04)		(149.55)	
Employee Benefit Expenses	17.12		0.75	
Unrealised Foreign Exchange Loss/Profit	(25.27)			
Expected Credit Loss	8.09		124.39	
Modification of Lease Liability	(4.59)	2,017.12	(19.21)	2,373.21
Operating profit before working capital changes		5,551.95		5,474.06
Changes in working capital:				
Adjustments for Decrease / (increase) in operating assets:				
Trade Receivables	(521.86)		(1,703.64)	
Other Current & Non Current Financial Assets	(41.52)		(263.29)	
Other Current Assets	(1,265.55)		142.20	
Adjustments for increase / (decrease) in operating liabilities:				
Trade Payables	113.27		(157.36)	
Other Current & Non Current Financial Liabilities	227.48		1,226.50	
Other Current & Non Current Liabilities	(892.43)	(2,380.61)	496.77	(258.83)
		3,171.34		5,215.23
Cash flow from extraordinary items		-		-
Cash generated from operations		3,171.34		5,215.23
Net income tax paid		(578.31)		(131.41)
Net cash flow from operating activities (A)		**2,593.04**		**5,083.82**
B. Cash flow from investing activities				
Purchase/Development of Property, Plant, and Equipment & Intangible Assets	(2,415.14)		(4,251.99)	
Sale of Property, Plant, and Equipment	488.15		35.16	
Purchase of Investments	(29,293.52)		(7,640.07)	
Sale of Investments	8,975.49			
Dividend Income	0.04		149.55	
Interest received	244.94	(22,000.03)	59.26	(11,648.10)
Net cash flow used in investing activities (B)		**(22,000.03)**		**(11,648.10)**

Cash Flow Statement for the year ended 31st March, 2025

(All Amount in Indian rupees lakhs, except as otherwise started)

Particulars	31st March, 2025		31st March, 2024	
C. Cash flow from financing activities				
Proceeds from issue of equity shares	22,913.48		7,374.15	
Proceeds from long-term borrowings			728.82	
Repayment of long-term borrowings	(650.68)		-	
Proceeds from short-term borrowings			209.47	
Repayment of short-term borrowings	(1,700.72)			
Repayment of Lease Liability	(1,461.05)		(1,065.03)	
Finance Cost	(118.69)	18,982.36	(342.00)	6,905.42
Net cash flow from/(used in) financing activities (C)		**18,982.36**		**6,905.42**
Net increase in Cash and cash equivalents (A+B+C)		(424.64)		341.14
Cash and cash equivalents at the beginning of the year:				
Cash in hand	2.10		1.05	
Bank Balance	583.99	586.09	243.90	244.95
Cash and cash equivalents at the end of the year		**161.46**		**586.09**
Reconciliation of Cash and cash equivalents with the Balance Sheet				
Cash and cash equivalents at the end of the year *		**161.46**		**586.09**
* Comprises:				
(a) Cash on hand		7.97		2.10
(b) Balances with banks		153.49		583.99
		161.46		**586.09**

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 : 23rd May, 2025

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, 2025

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 2025 were authorized for issue by Company's Board of Directors on 23rd May, 2025.

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%

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.

Detail of lease liability as on 31.03.2025:

(Amt in Rs. in Lakhs)

Asset on lease	Life of liability	Pending life	Amount due in next year (current liability)	Non- current liability
Office at Indore	5 years	4 months	11.71	0
Office at Mumbai	3 years	2 years 6 months	707.91	1,131.59
Office at Bangalore 1	9 years	3 years	157.27	405.24
Office at Bangalore 2	9 years	3 years 3 months	56.55	170.85
Office at Bangalore 3	9 years	6 years 2 months	96.32	905.73
Office at Chennai	3 years	1 year	131.88	0
IT equipment's	3 years	8 months	3.51	1.21
Total			**1,165.16**	**2,614.61**

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 2025. 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 requires contributions to be made to a separately administered fund. 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, and the fair value of any plan assets is deducted. The present value of the obligation under such 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 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 rates used for determining the present value of the obligation under defined benefit plan are based on the market yields on Government securities as at the balance sheet date. The Company recognises the net obligation of a defined benefit plan in its balance sheet as an asset or liability. Gains or losses through re-measurement of the net defined benefit liability / (asset) are recognised in other comprehensive income and other components are recognise in the statement of profit and loss. The effects of any plan amendments are recognised in statement of profit and loss.

Remeasurements, comprising of actuarial gains and losses and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), 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 or asset. 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 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 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, 2025

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

I. EQUITY SHARE CAPITAL

Particulars	As at 31.03.2025	As at 31.03.2024
Balance at the beginning of the reporting period	4,271.77	3,761.19
Changes in equity share capital during the year	978.17	510.58
Balance at the end of the reporting period	**5,249.94**	**4,271.77**

II – OTHER EQUITY

Particulars	Reserves and Surplus			Total
	Securities Premium Reserve	Retained Earnings	Share Application Pending Allotment	
Balance as at 31.03.2023	**1,791.61**	**(311.19)**	**-**	**1,480.42**
Profit for the year		2,237.71		2,237.71
Share Application Pending Allotment			1,150.50	1,150.50
Premium on shares issued	5,844.81			5,844.81
Other Appropriations				
Remeasurement of Defined Benefit Plans		(12.28)		(12.28)
Share Issue Expenses	(131.74)			(131.74)
Dividends				
Dividend Distribution Tax				
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**	**4,646.42**	**1,693.65**	**35,682.17**

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 : 23rd May, 2025

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

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, 2023	-	734.36	138.25	1,704.64	1,893.60	126.69	4,597.55	1,633.70	1,268.07	2,901.77
Additions	1,260.69	83.50	13.42	176.15	14.50	193.53	1,741.79	2,334.42	175.79	2,510.20
Disposals	-	-	-	-	-	67.89	67.89	-	-	
At Mar 31, 2024	1,260.69	817.86	151.67	1,880.78	1,908.10	252.34	6,271.45	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	-	0.00	81.10	0.00	1,311.07	0.00	1,392.17	-	-	-
At March 31, 2025	**1,271.37**	**891.72**	**86.67**	**2,055.74**	**1,790.43**	**360.30**	**6,456.23**	**4,806.31**	**1,443.86**	**6,250.17**
Depreciation & Amortisation										
At Mar 31, 2023	-	514.30	42.01	1,436.97	869.23	47.89	2,910.41	760.41	1,004.08	1,764.48
Charge for the year	0.27	85.16	9.12	141.44	180.73	26.56	443.28	279.74	162.35	442.09
Disposals	-	-	-	-	-	40.39	40.39	-	-	-
At Mar 31, 2024	0.27	599.46	51.12	1,578.41	1,049.96	34.07	3,313.30	1,040.14	1,166.42	2,206.57
Charge for the year	20.04	79.41	10.17	129.61	186.33	36.34	461.91	700.68	149.37	850.05
Disposals	-	0.00	37.36	0.00	866.66	0.00	904.02	-	-	-
At March 31, 2025	**20.31**	**678.88**	**23.94**	**1,708.02**	**369.64**	**70.40**	**2,871.19**	**1,740.82**	**1,315.80**	**3,056.62**
Net book value										
As at March 31, 2024	**1,260.42**	**218.40**	**100.54**	**302.38**	**858.14**	**218.27**	**2,958.15**	**2,927.97**	**277.43**	**3,205.41**
As at March 31, 2025	**1,251.05**	**212.84**	**62.73**	**347.72**	**1,420.79**	**289.90**	**3,585.04**	**3,065.49**	**128.06**	**3,193.55**

Note: 3 RIGHT TO USE ASSET

	SECURITY DEPOSIT (ASSET-PP RENT)	LEASED ASSET	Total
Cost			
At Mar 31, 2023	**364.97**	**7,440.58**	**7,805.54**
Additions	-	23.55	23.55
Disposals	7.99	242.10	250.09
At Mar 31, 2024	**356.98**	**7,222.03**	**7,579.01**
Additions (Annaul)	124.49	2,179.23	2,303.72
Disposals	-	-	-
At Mar 31, 2025	**481.47**	**9,401.26**	**9,882.73**
Accumulated depreciation			
At Mar 31, 2023	**203.47**	**3,669.91**	**3,873.38**
Charge for the year	54.13	1,202.24	1,256.37
Disposals			
Transferred to Intangible assets			
At Mar 31, 2024	**257.60**	**4,872.15**	**5,129.75**
Charge for the year	56.20	1,150.86	1,207.07
Disposals	-	-	-
At Mar 31, 2025	**313.80**	**6,023.02**	**6,336.82**
Net book value			
As at March 31, 2024	99.38	2,349.87	2,449.26
As at March 31, 2025	167.67	3,378.24	3,545.91

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 4: INVESTMENTS

Particulars	Face Value	As at 31.03.2025		As at 31.03.2024	
		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	1	0.00
One Point One USA INC	USD 1000	400	339.65	200	168.78
One Point One Solutions UK Limited	GBP 1	5,00,000	5,501.41	-	-
Investment in Other Equity Shares					
Saraswat Co-operative Bank Limited	INR 10	2,500	0.25	2,500	0.25
QUOTED SECURITIES					
II. 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			**28,143.62**		**7,690.07**

Note 5: OTHER FINANCIAL ASSETS

Particulars 31.03.2025	As at 31.03.2024	As at 31.03.2025	As at 31.03.2024	As at
	Non Current		Current	
Deposit				
(Unsecured , Considered Good)				
Security Deposits	794.50	832.84	-	-
Inter Corporate Deposits	587.19	21.31		
Others				
Accrued Interest on Deposits	-	-	2.85	2.70
Amount receivable on account of Order	-	-	90.29	90.29
Subsidy Receivable	-	-	72.00	116.78
Total	**1,381.69**	**854.15**	**165.14**	**209.77**

Note 6: DEFERRED TAX ASSETS/(LIABILITY)

Particulars	As at 31.03.2025	As at 31.03.2024
Deferred tax Assets/(Liabilities) For major components of deferred tax arising on account of timing differences (Ref Note 26)	240.99	(18.33)
Total	**240.99**	**(18.33)**

Note 7: TRADE RECEIVABLES

Particulars	As at 31.03.2025	As at 31.03.2024
Unsecured & considered good		
Outstanding for a period exceeding six months	1,765.50	363.79
Others	4,368.54	5,221.98
Less: Provision for Expected Credit Loss	(132.48)	(124.39)
Total	**6,001.56**	**5,461.38**

TRADE RECEIVABLES AEGING

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	-	-	-	-	-	-

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Particulars	As at 31st March, 2024					
	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	5,131.47	151.13	46.61	24.08	10.36	5,363.65
considered doubtful	-	-	-	-	-	-
Disputed trade receivables	-	-	-	-	-	-
considered good	90.51	15.99	-	-	115.62	222.12
considered doubtful	-	-	-	-	-	-

Note:

1. Unbilled Dues of Trade Receivables as at 31st March 2025 is Rs.2,163.82 Lakhs and as at 31st March 2024 is Rs. 1,968.38 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 31.03.2025	As at 31.03.2024
(i) Cash and Cash Equivalents		
(a) Cash in hand	7.97	2.10
(b) Balances with banks in Current Account	86.72	53.12
(ii) Other Bank Balances (with maturity more than 3 months but less than 1 year)		
*Fixed deposits with Bank	66.76	530.87
Total	**161.46**	**586.09**

* Out of Deposits of Rs. 66.76 lakhs, Deposits of Rs. 20.00 lakhs (31.03.2024: Rs. 20.00 lakhs) are under lien with banks

Note: 9 Other Current 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	
(a) Advances recoverable in Cash or in Kind				
(Unsecured, considered good)				
Advances to Suppliers	-	-	72.83	48.21
Staff Advance	-	-	28.56	8.43
Advance to Subsidiary	-	-	1,243.03	-
(b) Other Current Assets				
Prepaid Expenses	-	-	248.12	159.83
Balance with Revenue Authorities	-	-	134.26	480.54
Advance Tax Net of Provision	-	-	269.88	182.39
Stock of Headsets	-	-	40.42	43.14
DD in Hand	-	-	151.00	-
Total	**-**	**-**	**2,188.10**	**922.54**

Note 10 : EQUITY SHARE CAPITAL

Note 10A. EQUITY SHARE CAPITAL

Particulars	As at 31.03.2025		As at 31.03.2024	
	No. of Shares	Amount	No. of Shares	Amount
a. Authorised				
Equity shares of Rs 2/- each;				
Balance at the beginning of the year	25,00,00,000	5,000.00	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**	**25,00,00,000**	**5,000.00**
b. Issued				
Equity shares of Rs 2/- each;				
Balance at the beginning of the year	21,35,88,420	4,271.77	18,80,59,509	3,761.19
Issued during the year	4,89,08,735	978.17	2,55,28,911	510.58
Balance at the end of the year	**26,24,97,155**	**5,249.94**	**21,35,88,420**	**4,271.77**
c. Subscribed				
Equity Shares of Rs.2/- each				
Balance at the beginning of the year	21,35,88,420	4,271.77	18,80,59,509	3,761.19
Subscribed during the year	4,89,08,735	978.17	2,55,28,911	510.58
Balance at the end of the reporting period	**26,24,97,155**	**5,249.94**	**21,35,88,420**	**4,271.77**
d. Reconciliation of the Number of Shares				
Outstanding				
Shares outstanding as at the beginning of the year	21,35,88,420		18,80,59,509	
Issued during the year	4,89,08,735		2,55,28,911	
Shares outstanding as at the end of the year	**26,24,97,155**		**21,35,88,420**	

e. Details of Shareholders holding more than 5% of Shares

Class of shares / Name of shareholder	As at 31st March, 2025		As at 31st March, 2024	
	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	21.43%	5,62,50,000	26.34%
Mr. Akshay Chhabra	8,05,03,714	30.67%	7,55,03,714	35.35%

Shareholding of Promoters:

Promoters Name	As at 31st March, 2025		As at 31st March, 2024		% Change
	No. of Shares held	% holding in the class of shares	No. of Shares held	% holding in the class of shares	
Akshay Chhabra	8,05,03,714	30.67%	7,55,03,714	35.35%	-4.68%
Neyhaa Akshay Chhabra	7,28,625	0.28%	7,28,625	0.34%	-0.06%
Tech Worldwide Support P Ltd.	5,62,50,000	21.43%	5,62,50,000	26.34%	-4.91%

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 10B: OTHER EQUITY

Particulars	As at 31.03.2025	As at 31.03.2024
Other Equity		
Securities Premium	29,342.10	7,504.68
Retained Earnings	4,646.42	1,914.25
Share Application Money pending Allotment	1,693.65	1,150.50
Total	**35,682.17**	**10,569.43**

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.

Note 10B (i) Securities Premium-Movement

Particulars	As at 31.03.2025	As at 31.03.2024
Balance at the beginning of the year	7,504.68	1,791.61
Add: Premium on shares issued	23,504.79	5,844.81
Less: Share issue Expenses	2,112.62	131.74
Add: Deferred Tax Assets	445.26	-
Total	**29,342.10**	**7,504.68**

Note 10B (ii): Retained Earnings-Movement

Particulars	As at 31.03.2025	As at 31.03.2024
Balance at the beginning of the year	1,914.25	(311.19)
Add: Profit for the year	2,760.92	2,237.71
Add: Other Comprehensive Income	(28.74)	(12.28)
Total	**4,646.42**	**1,914.25**

Note 10B (iii): Share Application Money pending Allotment -Movement

Particulars	As at 31.03.2025	As at 31.03.2024
Balance at the beginning of the year	1,150.50	-
Add: Amount received during the year	24,973.68	6,290.58
Less: Shares allotted/issued	24,430.54	5,140.08
Total	**1,693.65**	**1,150.50**

Note 11: BORROWINGS

Particulars	As at 31.03.2025	As at 31.03.2024	As at 31.03.2025	As at 31.03.2024
	Non Current		Current	
a. Secured				
Term Loan From Kotak Bank	8.29	12.77	-	-
(Secured against Hypothecation of Car)				
Less: Current Maturities (Shown as Current Borrowings)	(4.84)	(4.48)	4.84	4.48
Term Loan From The Saraswat Bank	104.29	131.20		-
(Secured against Hypothecation of Car)				
Less: Current Maturities (Shown as Current Borrowings)	(29.20)	(26.92)	29.20	26.92
Term Loan from Indian Bank	-	735.89		-
(Secured against Commercial Property)				
Less: Current Maturities (Shown as Current Borrowings)	-	(48.94)	-	48.94
Term Loan from Saraswat Bank	-	57.92	-	
(Secured against Hypothecation of Car)				
Less: Current Maturities (Shown as Current Borrowings)	-	(57.92)	-	57.92
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 The Saraswat Bank	-	-	-	1,572.08
From Union Bank	-	-	158.68	
Unsecured				
Loan from Others	-	-	50.00	250.00
Total	**148.85**	**799.53**	**259.62**	**1,960.34**

Term Loan From Union Bank 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 20 of 60 instalments pending.

(ii) Saraswat Bank – ₹150 lakhs loan sanctioned in Jun-23 for 5 years at 8.30% interest, with 39 of 60 instalments pending.

(iii) Union Bank – ₹95 lakhs loan sanctioned in Oct-24 for 5 years at 8.70% interest, with 54 of 60 instalments pending.

(iv) Indian Bank – Secured against 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.

Cash Credit & Bank Guarantee from Union Bank 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) Corporate Guarantee - Corporate Guarantee of M/s. Tech Worldwide Support (P) Ltd.

(iii) Personal Guarantee - Mr. Akshay Chhabra

(iv) Fixed Deposit - To the extent of bringing the overall collateral level to Rs. 20 Lakhs.

Loan from Others:The loan classified under "Loan from Others" represents an interest-free loan that is repayable on demand

Cash credit is repayable on demand and carries applicable interest 9.25% (EBLR + spread)

Note 12 : OTHER FINANCIAL LIABILITIES

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 Deposit(Liability)	54.26	79.47	-	-
For Investment	1,366.30	1,253.49	-	-
Creditors for Expenses	-	-	95.20	51.93
Employees Payable	-	-	939.84	843.33
Advance Received From Customers	0.11	-	-	-
Total	**1,420.67**	**1,332.96**	**1,035.04**	**895.27**

Note 13 : PROVISIONS

Particulars	As at 31.03.2025	As at 31.03.2024	As at 31.03.2025	As at 31.03.2024
	Non Current		Current	
Provisions - Others				
Gratuity	123.08	100.31	90.16	57.40
Total	**123.08**	**100.31**	**90.16**	**57.40**

Note 13 : OTHER NON CURRENT LIABILITIES

Particulars	As at 31.03.2025	As at 31.03.2024
Security Deposit (Liability)	155.64	248.56
Total	**155.64**	**248.56**

Note 14 : TRADE PAYABLES

Particulars	As at 31.03.2024	As at 31.03.2023
Total outstanding dues of micro enterprises and small enterprises	146.47	13.97
Total outstanding dues of creditors other than micro enterprises and small enterprises	248.86	266.95
Total	**395.33**	**280.92**

a) the principal amount remaining unpaid to any supplier at the end of each accounting year;	146.47	13.97
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,2020, 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, 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

As at 31st March, 2024

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	13.97	-	-	-	13.97
Total outstanding dues of creditors other than micro enterprises and small enterprises	266.95	-	-	-	266.95

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Note 16: OTHER CURRENT LIABILITIES

Particulars	As at 31-03-2025	As at 31-03-2024
Statutory Dues	266.69	1,066.19
Dividend Payable	0.10	0.10
Total	**266.76**	**1,066.29**

Note 17 : REVENUE FROM OPERATIONS

Particulars	For the Year 31-03-2025	For the Year 31-03-2024
Revenue from operations	20,143.99	15,947.48
TOTAL	**20,143.99**	**15,947.48**

Note 18 : OTHER INCOME

Particulars	For the Year 31-03-2025	For the Year 31-03-2024
Other Non-operating income		
Loan Liability written Back	200.00	178.33
Dividend Income	0.04	149.55
Interest on Income tax	-	12.82
Discount received	0.44	-
Profit on sale of Motor Car	-	7.66
Refund received	-	90.29
Gain on Scrap sale	11.64	7.63
Subsidy Received	-	91.50
Net Foreign Exchange Gain		
- Realised	10.36	-
- Unrealised	25.27	-
Net Gain of investments carried at fair value through profit or loss		
- On Disposal	177.00	-
- On fair valuation	524.39	33.07
Interest Income		
- On financial assets	179.06	59.26
Modification of Lease liability	-	19.21
Total	**1,128.22**	**649.32**

Note 19 : EMPLOYEES COSTS/BENEFITS EXPENSE

Particulars	For the Year 31-03-2025	For the Year 31-03-2024
Salaries and Wages	10,341.15	7,422.74
Contribution to Provident and other funds	678.84	737.26
Gratuity	30.56	27.02
Staff Welfare Expenses	52.29	58.45
Directors' Remuneration	200.00	133.86
Total	**11,302.84**	**8,379.33**

Note 20 : FINANCE COST

Particulars	For the Year 31-03-2025	For the Year 31-03-2024
Bank Charges	22.48	36.22
Interest Expenses (Net)	137.92	113.03
Lease Rent Interest Expense	325.86	334.87
Interest Expense on Deposit (Liability)	118.69	7.13
Total	**604.94**	**491.25**

Note 21 : OTHER EXPENSES

Particulars	For the Year 31-03-2025	For the Year 31-03-2024
Communication Expenses	415.65	356.86
Travelling & Conveyance	159.55	66.56
Transportation Cost	53.24	33.46
Repairs & Maintenance	209.86	176.61
Office Upkeep & Maintenance Expenses	288.63	262.75
Service Charges	40.29	30.70
Rent	252.88	179.07
Electricity & Water Expenses	544.54	488.83
Printing & Stationery	22.38	24.59
Postage & Courier	5.32	5.25
Business Development Expenses	32.75	45.40
Legal & Professional Charges	663.80	452.99
Auditors' Remuneration (Refer Note 22)	15.95	13.25
Recruitment & Training Cost	191.52	189.97
Directors' Sitting Fees	5.40	6.30
Indirect Taxes Paid Under Demand	346.28	-
Expected Credit Loss Provision	8.09	124.39
CSR Expenses	33.01	-
Miscellaneous Expenses	21.46	26.64
Total	**3,310.58**	**2,483.64**

Note 22: AUDITORS REMUNERATION

Particulars	For the Year 31-03-2025	For the Year 31-03-2024
(i) Payments to the auditors comprises of:		
As auditors : For Statutory Audit	10.00	10.00
For Tax Audit	3.00	3.00
For Other Services	2.95	0.25
Total	**15.95**	**13.25**

Note 23 : CONTINGENT LIABILITIES AND COMMITMENTS

Name of Statue	For the year 31-03-2025	For the year 31-03-2024
Disputed Indirect Tax Matters (paid under protest)	-	480.54
Total	**-**	**480.54**

Note 24 : EARNINGS PER SHARE

Particulars	For the year 31-03-2025	For the year 31-03-2024
Numerator:		
Profit after tax attributable to equity shareholders	2,760.92	2,237.71
Denominator:		
Basic weighted average number of shares outstanding	23,93,49,933	20,05,91,534
Diluted weighted average number of shares outstanding	24,54,66,359	20,05,91,534
Earnings per share		
Basic	**1.15**	**1.12**
Diluted	**1.12**	**1.12**

Note 25: DISCLOSURE IN PURSUANT TO IND AS 19 DEFINED BENEFIT EMPLOYEE

Assets and Liability (Balance Sheet Position)

Particulars	For the Year 31-03-2025	For the Year 31-03-2024
Present Value of Benefit Obligation at the end of the period	213.23	140.54
Fair Value of Plan Assets at the end of the Period		
Surplus /(Deficit)	(213.23)	17.16
Effects of Asset Ceiling, if any	-	-
Net (Asset)/ Liability Recognised in the Balance Sheet	**213.23**	**157.70**

Particulars	For the period 31-03-2025	For the period 31-03-2024
In Income Statement	30.56	27.02
In Other Comprehensive Income	38.41	16.41
Total Expenses Recognized during the period	**68.97**	**43.43**

Graphical Representation of Liability and Expenses

Particulars	For the period ending 31-03-2025	For the period ending 31-03-2024
Present Value of Obligation as at the beginning	157.70	140.54
Current Service Cost	19.34	17.07
Interest Expense or Cost	11.21	9.95
Re-measurement (or Actuarial) (gain) / loss arising from:		
- change in demographic assumptions		
- change in financial assumptions	1.64	0.42
- experience variance (i.e. Actual experience vs. assumptions)	36.77	15.99
- others		
Past Service Cost		
Effect of change in foreign exchange rates		
Benefits Paid	(13.43)	(26.27)
Acquisition Adjustment		
Effect of business combinations or disposals		
Present Value of Obligation as at the end	**213.23**	**157.70**

Expenses Recognised in the Income Statement

Particulars	For the period ending 31-03-2025	For the period ending 31-03-2024
Current Service Cost	19.34	17.07
Interest Expense or Cost	11.21	9.95
Loss / (Gain) on settlement	-	-
Net Interest Cost / (Income) on the Net Defined Benefit Liability / (Asset)	-	-
Expenses Recognised in the Income Statement	30.55	27.02

Particulars	For the period ending 31-03-2025	For the period ending 31-03-2024
Actuarial (gains) / losses		
- change in demographic assumptions	-	-
- change in financial assumptions	1.64	0.42
- experience variance (i.e. Actual experience vs. assumptions)	36.77	15.99
- 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	38.41	16.41

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 31,2025	For the year ended March 31,2024
Discount rate (per annum)	7.11%	7.29%
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 31,2025	For the year ended March 31,2024
Mortality rate (% of IALM 06-08)	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 31-03-2025		As at 31-03-2024	
Defined Benefit Obligation (Base)	213.23		157.70	
Particulars	**Decrease**	**Increase**	**Decrease**	**Increase**
Discount Rate (- / + 1%) (% change compared to base due to sensitivity)	2.98	2.85	2.39	2.29
Salary Growth Rate (- / + 1%) (% change compared to base due to sensitivity)	3.00	3.09	2.42	2.49
Attrition Rate (- / + 1% of attrition rates) (% change compared to base due to sensitivity)	0.77	0.76	0.52	0.52

Note 26: INCOME TAX RECONCILIATION

(a) Tax Expense recognised in Statement of profit and Loss comprises

Particulars	March 31, 2025	March 31, 2024
Current income tax:		
Current income tax charge	578.31	131.41
Change/ Credit in respect of earlier years		
Deferred tax:		
Relating to origination and reversal of temporary differences	195.61	731.72
Income tax expense reported in the statement of profit or loss	**773.92**	**863.13**

(b) Deferred tax related to items recognised in OCI during in the year

Particulars	March 31, 2025	March 31, 2024
Net loss/(gain) on remeasurements of defined benefit plans	9.67	4.13
Income tax charged to OCI	**9.67**	**4.13**

(c) Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for March 31, 2023 and March 31, 2024:

Particulars	March 31, 2025	March 31, 2024
Accounting profit before income tax	3,534.83	3,100.84
Tax on accounting profit at statutory income tax rate 25.168% (March 31, 2024: 25.168%)	889.65	780.42
Tax on Expenses that are not deductible in determining taxable profit	381.00	82.71
Taxes on unabsorbed business loss	-	(572.98)
Change/ Credit in respect of earlier years	-	-
Others	(692.33)	(158.74)
Tax expense reported in the statement of profit or loss	578.31	131.41
Effective Tax Rate	16.36%	4.24%

(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, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
Difference between Book depreciation and tax depreciation	(257.60)	(151.52)	106.08	168.66
Difference between Cost and Fair Value of Mutual Fund	(131.99)	-	131.99	-
Deferred Tax routed through equity on Share issue Expenses	445.26	-	-	-
Deferred Tax Liability on ROU IndAS 116	(892.44)	(616.43)	276.01	(477.50)
Deferred Tax (SD)	45.47	28.00	(17.48)	20.22
Deferred Tax Asset (Lease Liability as per IndAS 116)	951.29	688.53	(262.76)	434.71
Deferred tax on Others	87.97	33.22	(54.75)	572.98
Deferred Tax (SD Liability)	(6.98)	(0.12)	16.53	12.65
Deferred Tax Income / (Expense)	-	-	**195.62**	**731.72**
Net Deferred Tax Asset / (Liabilities)	**240.98**	**(18.32)**	**-**	**-**

(e) Reconciliation of deferred tax liabilities (net):

Particulars	March 31, 2025	March 31, 2024
Opening balance as at 1st April	**(18.32)**	**709.26**
Tax (Income)/ Expense during the period recognised in		
(i) Statement of Profit and loss in profit and loss	(195.61)	(731.72)
(ii) Statement of Other Comprehensive Income	9.67	4.13
(ii) Statement of Changes in Equity	445.26	-
Closing balance as at 31st March	**240.99**	**(18.32)**

Note 27: 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 USA INC One Point One Singapore PTE Ltd. One Point One Solutions UK Ltd 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	31.03.2025	14.40		100.00	27.02	27.02	-	-	-	-	-	-	1.30
	31.03.2024	14.40		86.00	804.00	1,004.00	-	-	-	-	-	-	1.30
Akashanand Karnik	31.03.2025	-		100.00	-	-	-	-	-	-	-	-	-
	31.03.2024	-		47.86	-	-	-	-	-		-	-	-
Chandrasehkar Yeramalli	31.03.2025	-		-	-	-	-	-	-	-	2.25	-	-
	31.03.2024	-		-	-	-	-	-	-		2.55	-	0.54
Arjun Bhatia	31.03.2025	-		-	-	-	-	-	-	-	0.90	-	-
	31.03.2024	-		-	-	-			-		1.20	-	0.27
Bharat Dighe	31.03.2025	-		-	-	-	-	-	-	-	-	-	-
	31.03.2024	-		-	-	-			-		1.20	-	-
Rushabh Vyas	31.03.2025	-		-	-	-	-	-	-	-	2.25	-	-
	31.03.2024	-		-	-	-	-	-	-	-	1.35	-	-
Silicon Softech India Ltd	31.03.2025	-	-	-	-	-	-	-	-	-	-	5.00	-1.52
	31.03.2024	-	-	-	-	-	-	-	149.55	-	-	7.44	1.04
One Point One Singapore	31.03.2025	-	32.38	-	-	-	-	-	-	-	-	-	-
PTE Ltd.	31.03.2024	-	-	-	-	-	-	-	-	-	-	-	-
One Point One USA INC.	31.03.2025	-	339.65	-	-	-	-	-	-	-	-	-	-
	31.03.2024	-	168.78	-	-	-	-	-	-	-	-	-	-
One Point One Solutions	31.03.2025	-	5,501.41	-	-	-	-	-	-	-	-	-	-
UK Ltd.	31.03.2024	-	-	-	-	-	-	-	-	-	-	-	-
IT Cube Solutions Pvt. Ltd.	31.03.2025	-	-	-	375.00	375.00	1,225.00	20.03	-	-	-	-	1,243.03
	31.03.2024	-	7,471.03	-	-	-	-	-	-	0.50	-	-	0.58

NOTE 28: 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 2025

(Amount in Currency)

Particulars	USD	Euro	Total
Trade receivables	19.42	-	19.42
Bank Balances	-	-	-
Trade payables	0.17	0.01	0.18

Foreign currency exposure as at 31st March 2024

(Amount in Currency)

Particulars	USD	Total
Trade receivables	-	-
Bank Balances	-	-
Trade payables		

Foreign currency sensitivity

Particulars	2024-25		2023-24	
	1% Increase	1% Decrease	1% Increase	1% Decrease
USD	0.19	-0.19	-	-
EURO	-0.00	0.00		
Increase \ (Decrease) in profit or loss	0.19	-0.19	-	-

(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 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
	1,689.99	**1,569.52**	**3,259.52**

As at 31 March 2024	Less than one year	1 to 5 years	Total
Borrowings	1,960.34	799.53	2,759.87
Trade payables	280.92	-	280.92
Other financial liabilities	895.27	1,332.96	2,228.23
	3,136.53	**2,132.49**	**5,269.02**

(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 29 : CATEGORY WISE CLASSIFICATION OF FINANCIAL INSTRUMENTS

Particulars	Non – Current		Current	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
Financial Assets measured at Fair value through other comprehensive income				
Investment in quoted instruments	-	-	-	-
Total	**-**	**-**	**-**	**-**

Financial Assets measured at Amortized Cost

Particulars	Non – Current		Current	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
Security Deposits	794.50	832.84	-	-
Inter Corporate Deposits	587.19	21.31		
Trade Receivables	-	-	6,001.56	5,461.38
Cash and Cash Equivalents	-	-	161.46	586.09
TOTAL	**1,381.69**	**854.15**	**6,163.02**	**6,047.47**

Financial assets measured at fair value through profit and loss

Particulars	Non – Current		Current	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
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, 2024	As at March 31, 2023	As at March 31, 2024	As at March 31, 2023
Borrowings	148.85	799.53	259.62	1,960.34
Trade payables (including retained creditors)	-	-	395.33	280.92
TOTAL	**148.85**	**799.53**	**654.96**	**2,241.26**

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 2025 and 31st March 2024

Note 29 (B): FAIR VALUE HIERARCHY

The following table provides the fair value measurement hierarchy of the Company's financial assets and liabilities

As at 31.03.2025	Fair value hierarchy			
Financial Assets / Financial Liabilities	Fair Value as at 31.03.2024	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	-	-	-	-
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				

As at 31.03.2024	Fair value hierarchy			
Financial Assets / Financial Liabilities	Fair Value as at 31.03.2024	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	-	-	-	-
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 awt Fair value through Profit and Loss	**-**	**-**	**-**	**-**

The fair value of financial asset and liabilities measured at amortised cost approximate there fair values

NOTE 30: MOVEMENT IN PROVISIONS

The movement in provisions for gratuity classified as follows:

Particulars	As at March 31, 2025	As at March 31, 2024
Present Value of Obligation as at the beginning	157.70	140.54
Current Service Cost	19.34	17.07
Interest Expense or Cost	11.21	9.95
Re-measurement of Actuarial (gain)/loss	38.41	16.41
Benefits Paid	(13.43)	(26.27)
Present Value of Obligation as at the end	**213.23**	**157.70**

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, 2025	As at March 31, 2024
Provision as at the beginning	124.39	-
Provision made during the year	8.09	124.39
Provision as at the end	**132.48**	**124.39**

NOTE 31: 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 2025, the Company was required to spend ₹ 33.01 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 ₹ 33.01 lakhs to R K HIV & AIDS Research & Care Center & St. Mary's Convent 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 2025	Year ended 31 March 2024
CSR expenditure	33.01	-
Total	**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 2025	Year ended 31 March 2024
i) Amount required to be spent by the company during the year	33.01	-
ii) Amount of expenditure incurred	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	Philantrohic and Healthcare related services	Not Applicable
vii) Details of Related Party Transactions	Not Applicable	Not Applicable

NOTE 32: OTHER NOTES & DISCLOSURES

(a) Preferential Issue of Shares & Warrants

During the financial year ended 31st March 2025, the Company has made a preferential allotment of equity shares, raising a total amount of 22,823.12 lakhs, in accordance with the provisions of Section 42 and Section 62(1)(c) of the Companies Act, 2013, and applicable rules thereunder, including the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.

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.

As on 31st March 2025, an amount of 9,788.50 lakhs has been utilised for the stated objectives. The balance unutilised amount of 13,034.62 lakhs has been temporarily invested in debt-based mutual funds, in accordance with the Company's treasury and investment policy, ensuring capital preservation, liquidity, and prudent returns.

There has been no deviation or variation in the utilisation of the funds raised as compared to the purposes stated at the time of the issue.

(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 2025. 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 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

For the F.Y. ended 31st March 2024

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
Vincent Commercial Company Ltd	-	800.00	800.00	21.31	21.31	12%	Excess funds parked for returns

Note 33: RATIO ANALYSIS

Sr. No.	Particulars	Formulae	Current Year	Precious Year	Change	% Change	Explanation
a.	Debt equity Ratio (In Times)	Total borrowings (Long Term Debts) / Total equity (Shareholders Fund)	1.01	0.37	(0.27)	72.37	The Debt-Equity Ratio has improved during the year, primarily driven by higher repayments of borrowings, in line with the Company's ongoing efforts to deleverage its balance sheet. The reduction in total debt, while maintaining a stable equity base, has contributed to a more favorable capital structure and enhanced financial stability.
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	1.26	1.88	(0.62)	32.93	This ratio has decrease due to increase in Profit before interest and tax and major increase in Interest expenses and repayment of loan.
c.	Interest Service Coverage Ratio (ISCR) (In Times)	Profit before interest tax and exceptional items from continuing operations / Interest expense	7.07	7.81	(0.75)	9.54	This ratio has decreased due to primarily driven by a disproportionate increase in interest expenses on deposits relative to the growth in the company's profits, thereby reducing the extent to which profits could cover interest obligations.
d.	Current Ratio (In Times)	Current assets / Current liabilities	2.65	1.42	1.23	86.69	The increase in the Current Ratio during the year is primarily attributable to an increase in other current assets, mainly in the form of short-term advances, reflecting enhanced working capital deployment. Additionally, a reduction in short-term borrowings, following repayment of these liabilities during the year has led to a lower current liability base, further contributing to the improvement in the ratio. These changes indicate strengthened liquidity and a more stable short-term financial position
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]	0.61	1.20	(0.59)	49.20	The Long-Term Debt to Working Capital Ratio has decreased during the year, primarily due to an increase in working capital, driven by higher trade receivables and other current assets. Additionally, the reduction in long-term borrowings during the year further contributed to the decline in the ratio. The overall movement reflects a strengthened liquidity position and reduced dependence on long-term debt to finance current operations.
f.	Trade Receivables Turnover Ratio (In Times)	Revenue from operations for trailing 12 months / Average gross trade receivables	3.51	3.41	0.10	2.96	This ratio has increased due to faster and better collection of receivables, improving cash flow and reducing credit risk.
g.	Trade Payables Turnover Ratio (In Times)	Net Credit purchases / Average trade payable	9.79	6.91	2.88	41.76	This ratio has increased due to increase in Net Credit Purchases and decrease in Average trade payables.
h.	Net profit margin (In Percentage)	Net profit after tax from continuing operations and discontinued operations / Revenue from operations	13.56	13.95	(0.39)	2.81	This ratio has decreased due to the Net Profit Margin has decreased due to the company generating lower profits relative to its turnover,
I	Net Capital Turnover Ratio(In Times)	Revenue from operations / Capital	0.49	1.07	(0.58)	54.20	The Net Capital Turnover Ratio has decreased during the year, primarily due to an increase in equity share capital and other equity relative to the revenue from operations. This indicates that the company's capital base has grown faster than its sales, resulting in lower turnover of net capital employed.
j.	Retrun on Capital Employed (In Percentage)	Profit before Interest and Tax / Capital Employed	10.06	23.96	(13.90)	58.02	The Return on Capital Employed has decreased during the year as the increase in Capital Employed outpaced the growth in Profit Before Interest and Tax (PBIT). This indicates that while profitability improved, it did not keep pace with the rise in capital invested, resulting in a lower overall return.
k.	Return on Equity (In Percentage)	Profit for the Year / Shareholder's Equity	6.75	15.08	(8.33)	55.26	The Return on Equity has decreased during the year, despite an increase in both Profit for the Year and Total Equity. This is because the growth in equity outpaced the increase in profit, resulting in a lower return generated on each unit of shareholders' equity

Note 34: 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 : 23rd May, 2025

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

08

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, 2025, 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, 2025, 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, 2025. 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.

INDEPENDENT AUDITOR'S REPORT

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, 2025 amounted to Rs 25,635.66 Lakhs and Unbilled receivables as at March 31, 2025 amounted to Rs. 2,230.12 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.
Intangible Assets internally developed During the year, the Group capitalized internally developed softwares amounting to Rs. 838.19 Lakhs. The capitalization of software costs involves significant judgment in determining whether the costs meet the recognition criteria under Ind AS 38. This includes evaluating the technical feasibility of the software, the intention and ability to complete and use or sell the softwares, and whether the costs are directly attributable to the development process. There is also judgment involved in estimating the useful life of the software, selecting appropriate amortization methods, and assessing for impairment indicators. Given the complexity, the level of judgment involved, and the material impact of the software addition on the financial statements, this was considered a key audit matter.	• Our audit procedures included the obtaining an understanding of the Group's process for identifying and capitalizing software development costs. • Evaluating the design and implementation of key controls related to the capitalization and valuation of software. • Assessing management's assumptions regarding the useful life and amortization method applied. • Obtaining confirmations from management regarding impairment analysis and future generating cashflows. • Obtaining third party confirmation for testing and application of the internally developed softwares and its feasibility.

We have determined that there is no other key audit matter to communicate in our report.

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) (i) of 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, 2025 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 include total assets of Rs. 6,688.60 Lakhs as at 31st March, 2025, total income of Rs. 4,867.69 Lakhs, net profit after tax of Rs. 497.50 Lakhs, and total comprehensive income of Rs. 510.61 Lakhs, for the year ended 31st March, 2025, and net cash flow of Rs. 498.98 Lakhs (cash used) 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 also include the audited standalone financial statement of one subsidiary located outside India, whose standalone financial statement include total assets of Rs. 1,602.94 Lakhs as at 31st March, 2025, total income of Rs. 2,814.31 Lakhs, net profit after tax of Rs. 120.33 Lakhs, and total comprehensive income of Rs. 128.53 Lakhs, for the year ended 31st March, 2025, and net cash flow of Rs. 237.31 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 includes unaudited financial statements of two subsidiaries located outside India, whose unaudited financial statements reflect total assets of Rs. 5,368.11 Lakhs, as at 31st March, 2025, total income of Rs. Nil, total net loss after tax of Rs. 43.30 Lakhs, and total comprehensive income of Rs. (43.30 Lakhs), for the year ended 31st March, 2025, and net cash flow of Rs. 229.40 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 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. In our opinion and according to the information and explanations given to us by the Management, these financial statements and other financial information are not material to the Group.

(iv) The Ind AS Consolidated Financial Statements also includes audited financial statements of one subsidiary, which has ceased its operations since April 2019 due to adverse market conditions and has suffered losses before tax of Rs. 26.50 Lakhs during FY 21-22, Rs. 3.97 Lakhs during FY 22-23 and Rs. 8.93 Lakhs during the FY 23-24, Rs. 19.77 Lakhs during the current FY 24-25. These conditions indicate that a material uncertainty exists that may impact this subsidiary's going concern ability. However, it is the intention of the management to resume its business of technology and IT Consultancy when the market conditions improve. Accordingly, the respective financial statements of that subsidiary have been prepared on a going concern basis.

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, except for the matters stated in paragraph h(vi) below on reporting under Rule 11(g).

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, 2025 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, 2025 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 2025 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; as such the question of commenting on any material foreseeable losses thereon does not arise.

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 1 subsidiary have used accounting software systems for maintaining its books of accounts for the financial year ended March 31, 2025 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, except that in the 1 subsidiary company, the audit trail (edit log) facility was operational till 2nd January 2025 only. 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 in the previous year, 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: 23rd May, 2025
UDIN: 25135501BMKOJA7132

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, 2025

(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)

For S I G M A C & CO
Chartered Accountants
(Firm Reg No 116351W)

Rahul Sarda
Partner
ICAI M No: 135501
Place: Mumbai
Date: 23rd May, 2025
UDIN: 25135501BMKOJA7132

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, 2025, 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, 2025, 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 1 subsidiary company, which is incorporated in India, is based on the corresponding reports of the auditors of such company 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: 23rd May 2025
UDIN: 25135501BMKOJA7132

Consolidated Balance Sheet as at March 31, 2025

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

Particulars	Notes	March 31,2025	March 31,2024
ASSETS			
Non-Current Assets			
(i) Property, Plant And Equipment	1 & 2	3,741.27	3,118.50
(ii) Right To Use	3	3,768.31	2,754.80
(iii) Goodwill on Consolidation		3,524.40	3,524.40
(iv) Other Intangible Assets	1 & 2	3,212.64	3,233.66
(v) Capital Work In Progress		-	-
(vi) Investment Property		-	-
(vii) Financial Assets			
-Investments	4	19,884.28	0.50
-Other Financial Assets	5	1,421.11	888.95
(viii) Other Non-Current Assets	9	-	-
(ix) Deferred Tax Assets	6	309.56	53.56
Current Assets			
(i) Inventories		-	-
(ii) Financial Assets			
-Trade Receivables	7	7,376.69	6,917.30
-Cash And Cash Equivalents	8	910.89	844.54
-Bank Balances Other Than Above	8	439.03	965.82
-Other Financial Assets	5	165.14	209.77
(iii) Other Current Assets	9	5,332.10	2,786.86
TOTAL ASSETS		**50,085.43**	**25,298.66**
EQUITY AND LIABILITIES			
EQUITY			
(i) Equity Share Capital	SOCE-I	5,249.94	4,271.77
(ii) Other Equity	SOCE-II	35,247.92	9,693.63
LIABILITIES			
Non-Current Liabilities			
(i) Financial Liabilities			
-Borrowings	11	148.85	799.54
-Lease Liability		2,787.29	2,183.94
-Other Financial Liabilities	12	1,765.67	1,677.95
(ii) Provisions	13	321.62	228.64
(iii) Other Non-Current Liabilities	14	155.64	248.56
(iv) Deferred Tax Liabilities	6		-
Current Liabilities			
(i) Financial Liabilities			
-Borrowings	11	559.65	1,961.15
-Lease Liability		1,243.09	861.69
-Trade Payables	15		
(A) Total Outstanding Dues Of Micro Enterprises And Small Enterprises		212.61	92.92
(B) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises		249.40	308.25
-Other Current Financial Liabilities	12	1,035.04	988.31
(ii) Other Current Liabilities	16	823.61	1,814.89
(iii) Provisions	13	285.09	167.43
TOTAL EQUITY AND LIABILITIES		**50,085.43**	**25,298.66**

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 : 23rd May, 2025

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, 2025

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

Particulars	Note No	31st March, 2025	31st March, 2024
Income			
Revenue from Operations	17	25,635.66	16,976.31
Other Income	18	1,381.23	539.66
Total Income		**27,016.89**	**17,515.97**
Expenses			
Employees Cost/Benefits Expenses	19	14,929.71	9,017.14
Finance Costs	20	669.77	494.48
Depreciation and Amortization Expenses	1,2 & 3	2,637.93	2,155.09
Other Expenses	21	4,512.04	2,822.86
Total Expenses		**22,749.46**	**14,489.57**
Earnings Before Exceptional Items & Tax		**4,267.43**	**3,026.40**
Exceptional Items			
Profit Before Tax		**4,267.43**	**3,026.40**
Tax expense			
Current Tax		741.78	142.48
Deferred Tax		185.43	745.77
Tax for Earlier Years		24.55	-
Total Tax Expense		**951.76**	**888.25**
Profit for the Year		**3,315.67**	**2,138.15**
Other Comprehensive Income			
(A) Items that will not to be reclassified to profit or loss in subsequent periods:			
(a) (i) Re-measurement gains/ (losses) on defined benefit obligation		(42.29)	(16.41)
(ii) Income tax relating to above		10.64	4.13
(b) (i) Net fair value gain/(loss) on investments in equity through OCI			
(B) Items that will be reclassified to profit or loss in subsequent periods:			
(a) (i) Exchange differences on translation of foreign operations		57.50	1.35
(ii) Income tax relating to above		(14.47)	(0.34)
Other Comprehensive Income ('OCI')		**11.38**	**(11.27)**
Total Comprehensive Income for the Year (Comprising Profit and OCI for the Year)		**3,327.05**	**2,126.88**
Earnings Per Equity Share			
Basic (in Rs.)		1.39	1.06
Diluted (in Rs.)		1.35	1.06
Weighted average number of equity shares used in computing earnings per equity share			
Basic		23,93,49,933	20,05,91,534
Diluted		24,54,66,359	20,05,91,534

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 : 23rd May, 2025

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, 2025

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

Particulars	31st March, 2025		31st March, 2024	
A. Cash flow from operating activities				
Net Profit Before Tax		4,267.43		3,026.40
Adjustments for:				
Depreciation and Amortisation Expenses	2,637.93		2,155.09	
Loss (Profit) on Sale of Assets / Investments	(704.31)		(7.66)	
Interest Expenses(Net of Income)	9.10		285.11	
Foreign Currency Translation Reserve	(95.82)		1.35	
Dividend Income	(0.04)		-	
Employee Benefit Expenses	13.86		0.75	
Unrealised Foreign Exchange Loss/Profit	(25.27)			
Expected Credit Loss	8.09		124.39	
Modification of Lease Liability	-	1,843.53	(19.21)	2,539.82
Operating Profit / (Loss) Before Working Capital Changes		**6,110.96**		**5,566.22**
Changes in Working Capital:				
Adjustments for Decrease / (Increase) in Operating Assets:				
Trade Receivables	(441.06)		(2,375.62)	
Other Current & Non Current Financial Assets	(112.03)		(223.34)	
Other Current Assets	(1,271.86)		(1,012.66)	
Adjustments for Increase / (Decrease) in Operating Liabilities:				
Trade Payables	59.70		(85.96)	
Other Current & Non Current Financial Liabilities	134.44		401.38	
Provision Others	154.49			
Other Current & Non Current Liabilities	(1,084.20)	(2,560.52)	561.10	(2,735.10)
		3,550.45		**2,831.12**
Cash Flow from Extraordinary Items		-		-
Cash Generated from Operations		3,550.45		2,831.12
Net Income Tax (Paid) / Refunds		(766.33)		(142.48)
Net Cash Flow from / (used in) Operating Activities (A)		**2,784.12**		**2,688.64**
B. Cash Flow from Investing Activities				
Purchase of Property, Plant and Equipment	(2,438.46)		(4,258.68)	
Sale of Property, Plant and Equipment	491.92		35.16	
Purchase of Investments	(29,931.27)		(5,840.66)	
Sale of Investment	8,975.49			
Dividend Income	0.04		-	
Interest Received	463.45	(22,438.82)	59.52	(10,004.66)
Net Cash Flow from / (used in) Investing Activities (B)		**(22,438.82)**		**(10,004.66)**

Consolidated Cash Flow Statement for the year ended 31st March, 2024

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

Particulars	31st March, 2025		31st March, 2024	
C. Cash Flow from Financing Activities				
Proceeds from Issue of Equity Shares	22,913.48		7,374.15	
Proceeds for Buy Back	-		(1,055.18)	
Proceeds from Long-Term Borrowings	(650.68)		728.82	
Repayment of Long-Term Borrowings	-			
Proceeds from Short-Term Borrowings	(1,401.49)		210.43	
Repayment of Short-Term Borrowings	-			
Dividend Expense	-		(0.45)	
Repayment of Lease Liability	(1,548.35)		(1,070.25)	
Finance Cost	(118.69)	19,194.27	(344.63)	5,842.89
Net Cash Flow from / (used in) Financing Activities (C)		**19,194.27**		**5,842.89**
Net Increase / (Decrease) in Cash and cash Equivalents (A+B+C)		(460.45)		(1,473.13)
Cash and Cash Equivalents at the beginning of the Year				
Cash in Hand	2.30		1.46	
Bank Balance	1,808.06	1,810.36	3,282.03	3,283.49
Cash and Cash Equivalents at the End of the Year		**1,349.93**		**1,810.36**
Reconciliation of Cash and Cash Equivalents with the Balance Sheet:				
Cash and Cash Equivalents at the End of the Year *		**1,349.93**		**1,810.36**
* Comprises:				
(a) Cash on Hand		8.92		2.30
(b) Balances with Banks		1,341.01		1,808.06
(i) Schedule Banks Current Accounts				
		1,349.93		**1,810.36**

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 : 23rd May, 2025

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, 2025

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 2025 were authorized for issue by Group's Board of Directors on 23rd May, 2025.

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.

Detail of lease liability as on 31.03.2025:

(Amt in Rs. in Lakhs)

Asset on lease	Life of liability	Pending life	Amount due in next year (current liability)	Non- current liability
Office at Indore	5 years	4 months	11.71	0
Office at Mumbai	3 years	2 years 6 months	707.91	1,131.59
Office at Bangalore 1	9 years	3 years	157.27	405.24
Office at Bangalore 2	9 years	3 years 3 months	56.55	170.85
Office at Bangalore 3	9 years	6 years 2 months	96.32	905.73
Office at Chennai	3 years	1 year	131.88	0
IT equipment's	3 years	8 months	3.51	1.21
IT Cube Pune	5 years	2 years 8 months	77.94	172.68
Total			**1,243.09**	**2,787.29**

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 2025. 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 operates a defined benefit gratuity plan, which requires contributions to be made to a separately administered fund. The Group'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, and the fair value of any plan assets is deducted. The present value of the obligation under such 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 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 rates used for determining the present value of the obligation under defined benefit plan are based on the market yields on Government securities as at the balance sheet date. The Group recognises the net obligation of a defined benefit plan in its balance sheet as an asset or liability. Gains or losses through re-measurement of the net defined benefit liability / (asset) are recognised in other comprehensive income and other components are recognise in the statement of profit and loss. The effects of any plan amendments are recognised in statement of profit and loss.

Remeasurements, comprising of actuarial gains and losses and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), 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 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 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 Group 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.

2.13 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 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 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.

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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 Ind AS 18

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 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 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 29 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, 2025

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

I. EQUITY SHARE CAPITAL

Particulars	As at 31.03.2025	As at 31.03.2024
Balance at the beginning of the reporting period	4,271.77	3,761.19
Changes in equity share capital during the year	978.17	510.58
Balance at the end of the reporting period	**5,249.94**	**4,271.77**

II – OTHER EQUITY

Particulars	Reserves and Surplus			Total
	Securities Premium Reserve	Retained Earnings	Share Application Pending Allotment	
Balance as at 31.03.2023	**1,791.61**	**(32.89)**		**1,758.72**
Profit for the year		2,138.15		2,138.15
Share Application Pending Allotment			1,150.50	1,150.50
Premium on shares issued	5,844.81			5,844.81
Other Appropriations				
Remeasurement of Defined Benefit		(12.28)		(12.28)
Exchange difference on translation of foreign operation		1.01		1.01
Share Issue Expenses	(131.74)			(131.74)
Dividends		(0.45)		(0.45)
Buy Back		(1,055.09)		(1,055.09)
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				
Other Comprehensive Income		11.38		11.38
Exchange difference on translation of foreign operation		(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**

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 : 23rd May, 2025

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

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, 2023	**78.37**	**734.36**	**138.25**	**2,481.90**	**1,916.67**	**137.27**	**5,486.83**	**1,633.70**	**1,347.84**	**2,981.54**
Additions	1,260.69	86.04	13.42	229.70	18.85	209.66	1,818.36	2,334.42	201.55	2,535.96
Disposals						67.89	67.89	-	-	
At Mar 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**
Depreciation										
At Mar 31, 2023	**35.53**	**514.30**	**42.01**	**2,175.37**	**888.51**	**54.95**	**3,710.67**	**760.41**	**1,079.85**	**1,840.26**
Charge for the year	1.51	85.20	9.12	143.20	181.36	28.13	448.52	279.74	163.85	443.58
Disposals						40.39	40.39	-	-	-
At Mar 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**
Net book value										
As at March 31, 2024	**1,302.02**	**220.91**	**100.54**	**393.03**	**865.65**	**236.35**	**3,118.50**	**2,927.97**	**305.69**	**3,233.66**
As 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**

* 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: 3 RIGHT TO USE ASSET

	SECURITY DEPOSIT (ASSET-PP RENT)	LEASED ASSET	Total
Cost*			
At Mar 31, 2023	**364.97**	**7,440.58**	**7,805.54**
Additions	13.69	322.03	335.72
Disposals	7.99	242.10	250.09
At Mar 31, 2024	**370.67**	**7,520.50**	**7,891.17**
Additions	124.49	2,179.23	2,303.72
Disposals			
At March 31, 2025	**495.16**	**9,699.73**	**10,194.89**
Depreciation			
At Mar 31, 2023	**203.47**	**3,669.91**	**3,873.38**
Charge for the year	54.42	1,208.56	1,262.99
Disposals	-	-	-
At Mar 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**
Net book value			
As at March 31, 2024	112.78	2,642.02	2,754.80
As at March 31, 2025	177.49	3,590.81	3,768.31

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 4: INVESTMENTS

Particulars	Face Value	As at 31.03.2025		As at 31.03.2024	
		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					
II. Investment measured at Cost Investment in Funds					
The ENLIL Fund		60,412.79	5,134.88	-	-
Investment in Others Equity Shares					
Shares of Saraswat Co-operative Bank	INR 10	5,000	0.50	5,000	0.50
Total			**19,884.28**		**0.50**

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	
Deposit				
(Unsecured , Considered Good)				
Security Deposits	833.92	867.63	-	-
Inter Corporate Deposits	587.19	21.31		
Others				
Accrued Interest on Deposits	-	-	2.85	2.70
Amount receivable on account of Order	-	-	90.29	90.29
Subsidy Receivable	-	-	72.00	116.78
Total	**1,421.11**	**888.95**	**165.14**	**209.77**

Note 6: DEFERRED TAX ASSETS/(LIABILITY)

Particulars	As at 31.03.2025	As at 31.03.2024
Deferred tax Assets/(Liabilities) For major components of deferred tax arising on account of timing differences (Ref Note 26)	309.56	53.56
Total	**309.56**	**53.56**

Note 7: TRADE RECEIVABLES

Particulars	As at 31.03.2025	As at 31.03.2024
Unsecured & considered good		
Outstanding for a period exceeding six months	1,765.50	82.29
Others	5,743.67	6,959.41
Less: Provision for Expected Credit Loss	(132.48)	(124.39)
Total	**7,376.79**	**6,917.30**

TRADE RECEIVABLES AEGING

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
which have significant increase in credit risk	-	-	-	-	-	-
Credit Impaired	-	-	-	-	-	-
Disputed trade receivables						
considered good	-	2.08	226.73	-	115.62	344.43
considered doubtful	-	-	-	-	-	-

Particulars	As at 31st March, 2024					
	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	6,505.11	233.42	46.61	24.08	10.36	6,819.57
considered doubtful	-	-	-	-	-	-
Disputed trade receivables	-	-	-	-	-	-
considered good	90.51	15.99	-	-	115.62	222.12
considered doubtful	-	-	-	-	-	-

Note:

1. Unbilled Dues of Trade Receivables as at 31st March 2025 is Rs.2,230.12 Lakhs and as at 31st March 2024 is Rs. 1,968.38 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 31.03.2025	As at 31.03.2024
(i) Cash and Cash Equivalents		
(a) Cash in hand	8.92	2.30
(b) Balances with banks in Current Account	901.98	842.24
(ii) Other Bank Balances (with maturity more than 3 months but less than 1 year)		
*Fixed deposits with Bank	439.03	965.85
Total	**1,349.93**	**1,810.36**

* Out of Deposits of Rs. 439.03 lakhs, Deposits of Rs. 20.00 lakhs (31.03.2024: Rs. 20.00 lakhs) are under lien with banks

Note: 9 Other Current 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	
(a) Advances recoverable in Cash or in Kind				
(Unsecured, considered good)				
Advances to Suppliers	-	-	72.83	48.82
Staff Advance	-	-	28.73	8.43
(b) Other Current Assets				
Prepaid Expenses	-	-	436.29	164.00
Balance with Revenue Authorities	-	-	128.86	439.51
Advance Tax Net of Provision	-	-	439.59	182.39
Loans & Advances	-	-	3,767.48	1,900.56
Other Unbilled Receivable	-	-	266.90	-
Stock of Headsets	-	-	40.42	43.14
DD in Hand	-	-	151.00	-
Total	**-**	**-**	**5,332.10**	**2,786.86**

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Note 10 : EQUITY SHARE CAPITAL

Note 10A. EQUITY SHARE CAPITAL

Particulars	As at 31.03.2025		As at 31.03.2024	
	No. of Shares	Amount	No. of Shares	Amount
a. Authorised				
Equity shares of Rs 2/- each;				
Balance at the beginning of the year	25,00,00,000	5,000.00	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**	**25,00,00,000**	**5,000.00**
b. Issued				
Equity shares of Rs 2/- each;				
Balance at the beginning of the year	21,35,88,420	4,271.77	18,80,59,509	3,761.19
Issued during the year	4,89,08,735	978.17	2,55,28,911	510.58
Balance at the end of the year	**26,24,97,155**	**5,249.94**	**21,35,88,420**	**4,271.77**
c. Subscribed				
Equity Shares of Rs.2/- each				
Balance at the beginning of the year	21,35,88,420	4,271.77	18,80,59,509	3,761.19
Subscribed during the year	4,89,08,735	978.17	2,55,28,911	510.58
Balance at the end of the reporting period	**26,24,97,155**	**5,249.94**	**21,35,88,420**	**4,271.77**
d. Reconciliation of the Number of Shares				
Outstanding				
Shares outstanding as at the beginning of the year	21,35,88,420		18,80,59,509	
Issued during the year	4,89,08,735		2,55,28,911	
Shares outstanding as at the end of the year	**26,24,97,155**		**21,35,88,420**	

e. Details of Shareholders holding more than 5% of Shares

Class of shares / Name of shareholder	As at 31st March, 2025		As at 31st March, 2024	
	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	21.43%	5,62,50,000	26.34%
Mr. Akshay Chhabra	8,05,03,714	30.67%	7,55,03,714	35.35%

Shareholding of Promoters:

Promoters Name	As at 31st March, 2025		As at 31st March, 2024		% Change
	No. of Shares held	% holding in the class of shares	No. of Shares held	% holding in the class of shares	
Akshay Chhabra	8,05,03,714	30.67%	7,55,03,714	35.35%	-4.68%
Neyhaa Akshay Chhabra	7,28,625	0.28%	7,28,625	0.34%	-0.06%
Tech Worldwide Support P Ltd.	5,62,50,000	21.43%	5,62,50,000	26.34%	-4.91%

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 10B: OTHER EQUITY

Particulars	As at 31.03.2025	As at 31.03.2024
Other Equity		
Securities Premium	29,342.11	7,504.69
Retained Earnings	4,212.17	1,038.44
Share Application Money pending Allotment	1,693.65	1,150.50
Total	**35,247.92**	**9,693.63**

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.

Note 10B (i) Securities Premium-Movement

Particulars	As at 31.03.2025	As at 31.03.2024
Balance at the beginning of the year	7,504.69	1,791.61
Add: Premium on shares issued	23,504.79	5,844.81
Less: Share issue Expenses	2,112.62	131.74
Add: Deferred Tax Assets	445.26	-
Total	**29,342.11**	**7,504.69**

Note 10B (ii): Retained Earnings-Movement

Particulars	As at 31.03.2025	As at 31.03.2024
Balance at the beginning of the year	1,038.44	(32.89)
Add: Profit for the year	3,315.67	2,138.15
Add: Other Comprehensive Income	11.38	(12.28)
Add: Buy-Back of Shares	-	(1,055.09)
Add: Other Reserves	(153.32)	1.01
Add: Dividends	-	(0.45)
Total	**4,212.17**	**1,038.44**

Note 10B (iii): Share Application Money pending Allotment -Movement

Particulars	As at 31.03.2025	As at 31.03.2024
Balance at the beginning of the year	1,150.50	-
Add: Amount received during the year	24,973.68	6,290.58
Less: Shares allotted/issued	24,430.54	5,140.08
Total	**1,693.65**	**1,150.50**

Note 11: BORROWINGS

Particulars	As at 31.03.2025	As at 31.03.2024	As at 31.03.2025	As at 31.03.2024
	Non Current		Current	
a. Secured				
Term Loan From Kotak Bank	8.29	12.77	4.84	4.48
(Secured against Hypothecation of Car)			-	-
Less: Current Maturities (Shown as Current Borrowings)	(4.84)	(4.48)		
Term Loan From The Saraswat Bank	104.29	131.20	29.20	26.92
(Secured against Hypothecation of Car)			-	-
Less: Current Maturities (Shown as Current Borrowings)	(29.20)	(26.92)		
Term Loan from Indian Bank	-	735.89	-	48.94
(Secured against Commercial Property)				
Less: Current Maturities (Shown as Current Borrowings)		(48.94)		
Term Loan from Union Bank of India	87.22	-	16.91	-
(Secured against Hypothecation of Car)				
Less: Current Maturities (Shown as Current Borrowings)	(16.91)	-		
Term Loan from Saraswat Bank	-	57.92		57.92
(Secured against Hypothecation of Car)				
Less: Current Maturities (Shown as Current Borrowings)	-	(57.92)	-	
Secured				
Cash Credit From Banks				
From HDFC Bank Working Capital Demand Loan	-	-	-	0.81
From HDFC Bank	-	-	-	-
From The Saraswat Bank	-	-	299.19	1,572.08
Axis Bank	-	-	0.84	-
From Union Bank	-		158.68	-
Unsecured				
Loan from Others	-	-	50.00	250.00
Total	**148.85**	**799.54**	**559.65**	**1,961.15**

Term Loan From Union Bank 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 20 of 60 instalments pending.

(ii) Saraswat Bank – ₹ 150 lakhs loan sanctioned in Jun-23 for 5 years at 8.30% interest, with 39 of 60 instalments pending.

(iii) Union Bank – ₹ 95 lakhs loan sanctioned in Oct-24 for 5 years at 8.70% interest, with 54 of 60 instalments pending.

(iv) Indian Bank – Secured against 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.

Cash Credit & Bank Gaurantee from Saraswat Bank 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) Corporate Guarantee - Corporate Guarantee of M/s. Tech Worldwide Support (P) Ltd.

(iii) Personal Guarantee - Mr. Akshay Chhabra

(iv) Fixed Deposit - To the extent of bringing the overall collateral level of Rs. 20 Lakhs

Loan from Others:The loan classified under "Loan from Others" represents an interest-free loan that is repayable on demand

Cash credit is repayable on demand and carries applicable interest 9.25% (EBLR + spread)

Note 12 : OTHER FINANCIAL LIABILITIES

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 Deposit(Liability)	54.26	79.47	-	-
For Investment	1,366.30	1,253.49	-	-
Escrow Deposit	345.00	345.00	-	-
For Capital Goods	-	-	-	-
Employees Payable	-	-	95.20	51.93
Creditors for Expenses	-	-	939.84	851.97
Advance Received From Customers	0.11	-	-	84.41
Total	**1,765.67**	**1,677.95**	**1,035.04**	**988.31**

Note 13 : PROVISIONS

Particulars	As at 31.03.2025	As at 31.03.2024	As at 31.03.2025	As at 31.03.2024
	Long Term		Short Term	
Provisions - Others	-			
Gratuity	250.11	228.64	202.11	167.43
Others Provisions	71.51	-	82.98	-
Total	**321.62**	**228.64**	**285.09**	**167.43**

Note 14 : OTHER NON CURRENT LIABILITIES

Particulars	As at 31.03.2025	As at 31.03.2024
Security Deposit (Liability)	155.64	248.56
Total	**155.64**	**248.56**

Note 15 : TRADE PAYABLES

Particulars	As at 31.03.2025	As at 31.03.2024
Micro, Small & Medium Enterprises		
Total outstanding dues of micro enterprises and small enterprises	212.61	92.92
Total outstanding dues of creditors other than micro enterprises and small enterprises	249.40	308.25
Total	**462.01**	**401.17**

a) the principal amount remaining unpaid to any supplier at the end of each accounting year;	212.61	92.92
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 Enterpries as at 31st March,2020, 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, 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

As at 31st March, 2024

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	92.92	-	-	-	92.92
Total outstanding dues of creditors other than micro enterprises and small enterprises	308.25	-	-	-	308.25

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Note 16: OTHER CURRENT LIABILITIES

Particulars	As at 31-03-2025	As at 31-03-2024
Statutory Dues	304.33	1,105.74
Income Tax Payable	163.47	158.21
Employee Benefits Payable	286.88	488.50
Dividend Payable	0.10	0.11
Accrued Payroll Liabilities	68.83	62.34
Total	**823.61**	**1,814.89**

Note 17 : REVENUE FROM OPERATIONS

Particulars	For the Year 31-03-2025	For the Year 31-03-2024
Sale of Services	25,635.66	16,976.31
Total	**25,635.66**	**16,976.31**

Note 18 : OTHER INCOME

Particulars	For the Year 31-03-2025	For the Year 31-03-2024
Other Non-operating income		
Loan/Liability written back	200.00	178.33
Dividend Income	0.04	-
Discount Received	0.44	-
Interest on Income tax	1.63	13.94
Profit on sale of Motor Car	2.92	7.66
Refund received	-	90.29
Gain on Scrap sale	11.64	7.63
Subsidy received	-	91.50
Others	-	16.33
Net Gain of investments carried at fair value through profit or loss		
- On Disposal	177.00	-
- On Fair Valuation	524.39	33.07
Net Foreign Exchange Gain		
- Realised	10.36	(1.44)
- Unrealised	21.27	-
Interest Income		
- On financial assets	182.36	59.52
- On Bank Deposits	9.63	13.46
- On Advances	239.54	10.16
Modification of Lease liability	-	19.21
Total	**1,381.23**	**539.66**

Note 19 : EMPLOYEES COSTS/BENEFITS EXPENSE

Particulars	For the Year 31-03-2025	For the Year 31-03-2024
Salaries and Wages	13,621.87	7,858.05
Gratuity	85.59	27.02
Contribution to provident and other funds	854.59	737.26
Staff Welfare Expenses	167.65	260.96
Directors' Remuneration	200.00	133.86
Total	**14,929.71**	**9,017.14**

Note 20 : FINANCE COST

Particulars	For the Year 31-03-2025	For the Year 31-03-2024
Bank Charges	39.27	36.83
Interest Expenses (Net)	157.95	113.03
Lease Rent Interest Expense	353.87	337.50
Interest Expense on Deposit (Liability)	118.69	7.13
Total	**669.77**	**494.48**

Note 21 : OTHER EXPENSES

Particulars	For the Year 31-03-2025	For the Year 31-03-2024
Communication Expenses	435.88	356.86
Traveliing & Conveyance	228.44	96.10
Transportation Cost	53.24	33.46
Repairs & Maintenance	209.86	178.28
Office Upkeep & Maintenance Expenses	497.58	328.67
Service Charges	81.88	30.70
Cost of Services	4.56	0.00
Rent	281.59	189.78
Electricity & Water Expenses	548.45	497.97
Administrative Expenses	2.01	-
Printing & Stationery	22.38	24.59
Postage & Courier	5.48	5.25
Business Development Expenses	288.15	53.02
Legal & Professional Charges	1,169.86	585.90
Auditors' Remuneration (Refer Note 22)	25.65	21.73
Recruitment & Training Cost	191.52	235.71
CSR and Donation	51.26	22.50
Directors' Sitting Fees	8.05	6.30
Indirect Taxes Paid Under Demand	346.28	-
Expected Credit Loss Provision	8.09	124.39
Miscellanous Expenses	51.82	31.66
Total	**4,512.04**	**2,822.86**

Note 22: AUDITORS REMUNERATION

Particulars	For the Year 31-03-2025	For the Year 31-03-2024
(i) Payments to the auditors comprises of:		
As auditors : For Statutory Audit	16.25	15.50
For Tax Audit	6.45	5.98
For Other Services	2.95	0.25
Total	**25.65**	**21.73**

Note 23 : CONTINGENT LIABILITIES AND COMMITMENTS

Name of Statue	For the year 31-03-2025	For the year 31-03-2024
Commitments		
Disputed Income Tax Matters	22.56	-
Disputed Indirect Tax Matters (Paid under Protest)	-	480.54
Total	**22.56**	**480.54**

Note 24 : EARNINGS PER SHARE

Particulars	For the year 31-03-2025	For the year 31-03-2024
Numerator:		
Profit after tax attributable to equity shareholders	3,315.67	2,138.15
Denominator:		
Basic weighted average number of shares outstanding	23,93,49,933	20,05,91,534
Diluted weighted average number of shares outstanding	24,54,66,359	20,05,91,534
Earnings per share		
Basic	1.39	1.06
Diluted	1.35	1.06

Note 25: DISCLOSURE IN PURSUANT TO IND AS 19 DEFINED BENEFIT EMPLOYEE

Assets and Liability (Balance Sheet Position)

Particulars	For the Year 31-03-2025	For the Year 31-03-2024
Present Value of Benefit Obligation at the end of the period	551.76	429.34
Fair Value of Plan Assets at the end of the Period	99.55	50.43
Surplus / (Deficit)	(452.22)	17.16
Effects of Asset Ceiling, if any	-	-
Net Asset / (Liability) Recognised in the Balance Sheet	**(452.22)**	**396.07**

Particulars	For the period 31-03-2025	For the period 31-03-2024
In Income Statement	85.59	27.02
In Other Comprehensive Income	42.29	16.41
Total Expenses Recognized during the period	**127.88**	**43.44**

Graphical Representation of Liability and Expenses

Particulars	For the period ending 31-03-2025	For the period ending 31-03-2024
Present Value of Obligation as at the beginning	396.07	140.54
Current Service Cost	57.31	17.07
Interest Expense or Cost	31.89	9.95
Re-measurement (or Actuarial) (gain) / loss arising from:		
- change in demographic assumptions		
- change in financial assumptions	8.07	0.42
- experience variance (i.e. Actual experience vs assumptions)	34.65	15.99
- others		
Past Service Cost		
Effect of change in foreign exchange rates		
Benefits Paid	(26.66)	(26.27)
Acquisition Adjustment		
Effect of business Merger	-	238.36
Present Value of Obligation as at the end	**501.33**	**396.07**

Expenses Recognised in the Income Statement

Particulars	For the period ending 31-03-2025	For the period ending 31-03-2024
Current Service Cost	57.31	17.07
Interest Expense or Cost	31.89	9.95
Loss / (Gain) on settlement	-	-
Net Interest Cost / (Income) on the Net Defined Benefit Liability / (Asset)	17.07	-
Expenses Recognised in the Income Statement	**106.27**	**27.02**

Particulars	For the period ending 31-03-2025	For the period ending 31-03-2024
Actuarial (gains) / losses		
- change in demographic assumptions	-	-
- change in financial assumptions	8.07	0.42
- experience variance (i.e. Actual experience vs assumptions)	34.65	15.99
-Others		-
Return on plan assets, excluding amount recognised in net interest expense	(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	**42.29**	**16.41**

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 31,2025	For the year ended March 31,2024
Discount rate (per annum)	7.11%	7.29%
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 31,2025	For the year ended March 31,2024
Mortality rate (% of IALM 06-08)	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 31-03-2025		As at 31-03-2024	
Defined Benefit Obligation (Base)		(452.22)		396.07
Particulars	**Decrease**	**Increase**	**Decrease**	**Increase**
Discount Rate (- / + 1%) (% change compared to base due to sensitivity)	2.98	2.85	2.39	2.29
Salary Growth Rate (- / + 1%) (% change compared to base due to sensitivity)	3.00	3.09	2.42	2.49
Attrition Rate (- / + 1% of attrition rates) (% change compared to base due to sensitivity)	0.77	0.76	0.52	0.52

Note 26: INCOME TAX RECONCILIATION

(a) Tax Expense recognised in Statement of profit and Loss comprises

Particulars	March 31, 2025	March 31, 2024
Current income tax:		
Current income tax charge	741.78	142.48
Change/ Credit in respect of earlier years	24.55	-
Deferred tax:		
Relating to origination and reversal of temporary differences	185.43	745.77
Income tax expense reported in the statement of profit or loss	**951.76**	**888.25**

(b) Deferred tax related to items recognised in OCI during in the year

Particulars	March 31, 2025	March 31, 2024
Net loss/(gain) on remeasurements of defined benefit plans	10.64	4.13
Exchange differences on translation of foreign operations	(14.47)	(0.34)
Income tax charged to OCI	**(3.83)**	**3.79**

(c) Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for March 31, 2023 and March 31, 2024:

Particulars	March 31, 2025	March 31, 2024
Accounting profit before income tax	4,267.43	3,026.40
Tax on accounting profit#	1,074.03	761.68
Change/ Credit in respect of earlier years	24.55	-
Others	(146.81)	126.56
Tax expense reported in the statement of profit or loss	**951.76**	**888.25**

#The Statutory Tax Rate applicable to various entities in group range from 16.36% to 26.33% (31st March 2024 from 4.24% to 23.70%)

(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, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
Difference between Book depreciation and tax depreciation	(379.87)	(144.28)	235.59	149.42
Deferred Tax Liability on ROU IndAS 116	(948.41)	(693.33)	255.08	(479.16)
Deferred Tax (SD)	48.21	31.56	(16.65)	20.29
Deferred Tax Asset (Lease Liability as per IndAS 116)	1,014.37	766.52	(247.84)	436.03
Deferred tax on Loss	85.93	33.22	(52.71)	606.88
Deferred tax on Gratuity	60.15	59.99	(0.16)	12.60
Others	429.19	(0.12)	12.12	(0.29)
Deferred Tax Income / (Expense)			**185.43**	**745.77**
Net Deferred Tax Asset / (Liabilities)	**309.56**	**53.56**		

(e) Reconciliation of deferred tax liabilities (net):

Particulars	March 31, 2025	March 31, 2024
Opening balance as at 1st April	**(53.56)**	**(731.17)**
Balance of new subsidiary IT cube as on date of acquisition i.e. 22.02.2024	-	(64.37)
Tax (Income)/ Expense during the period recognised in		
(i) Statement of Profit and loss in profit and loss	185.43	745.77
(ii) Statement of Other Comprehensive Income	3.83	(3.79)
(iii) Statement of Other Equity	(445.26)	-
Closing balance as at 31st March	**(309.56)**	**(53.56)**

Note 27: 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 Anil 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	31.03.2025	14.40	100.00	27.02	27.02	-	-	-	-	1.30
	31.03.2024	14.40	86.00	804.00	1,004.00	-	-	-	-	1.30
Akash anand Karnik	31.03.2025	-	100.00	-	-	-	-	-	-	-
	31.03.2024	-	47.86	-	-	-	-	-	-	-
Chandrasehkar Yeramalli	31.03.2025	-	-	-	-	-	-	2.25	-	-
	31.03.2024	-	-	-	-	-	-	2.55	-	0.54
Arjun Bhatia	31.03.2025	-	-	-	-	-	-	0.90	-	-
	31.03.2024	-	-	-	-	-	-	1.20	-	0.27
Bharat Dighe	31.03.2025	-	-	-	-	-	-	-	-	-
	31.03.2024	-	-	-	-	-	-	1.20	-	-
Rushabh Vyas	31.03.2025	-	-	-	-	-	-	2.25	-	-
	31.03.2024	-	-	-	-	-	-	1.35	-	-
Madhavi Gokhale	31.03.2025	-	23.94	-	-	-	-	-	-	-
	31.03.2024	-	29.40	-	-	-	-	-	-	-
Bhalchandra Chintamani Inamdar	31.03.2025	-	40.81	-	-	-	-	-	-	-
	31.03.2024	-	39.17	-	-	-	-	-	-	-

NOTE 28: 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 2025

(Amount in Currency)

Particulars	Euro	Qat	USD	Total
Trade receivables	15,880	87,762	27,86,388	28,90,030
Bank Balances	-	-	-	-
Trade payables	1,056		17,100	18,156
Total	**16,936**	**87,762**	**28,03,488**	**29,08,186**

Foreign currency exposure as at 31st March 2024

(Amount in Currency)

Particulars	Euro	Qat	USD	Total
Trade receivables	7,820	38,530	69,160	1,15,510
Bank Balances	-	-	-	-
Trade payables	-	-	-	-
Total	**7,820**	**38,530**	**69,160**	**1,15,510**

Foreign currency sensitivity

Particulars	2024-25		2023-24	
	1% Increase	1% Decrease	1% Increase	1% Decrease
USD	28,034.88	-28,034.88	691.60	-691.60
Euro	169.36	-169.36	78.20	-78.20
QAR	877.62	-877.62	385.30	-385.30
Increase \ (Decrease) in profit or loss	29,081.86	-29,081.86	1,155.10	-1,155.10

(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 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**

As at 31 March 2024	Less than one year	1 to 5 years	Total
Borrowings	1,961.15	799.54	2,760.69
Trade payables	401.17	-	401.17
Other financial liabilities	988.31	1,677.95	2,666.26
Total	**3,350.63**	**2,477.49**	**5,828.12**

(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 29 : CATEGORY WISE CLASSIFICATION OF FINANCIAL INSTRUMENTS

Particulars	Non – Current		Current	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
Financial Assets measured at Fair value through other comprehensive income				
Investment in quoted instruments	-	-	-	-
Total	**-**	**-**	**-**	**-**

Financial Assets measured at Amortized Cost

Particulars	Non – Current		Current	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
Security Deposits	833.92	867.63	-	-
Inter Corporate Deposits	587.19	21.31	-	-
Trade Receivables	-	-	7,376.69	6,917.30
Cash and Cash Equivalents	-	-	1,349.93	1,810.36
TOTAL	**1,421.11**	**888.95**	**8,726.62**	**8,727.66**

Financial assets measured at fair value through profit and loss

Particulars	Non – Current		Current	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
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, 2024	As at March 31, 2023	As at March 31, 2024	As at March 31, 2023
Borrowings	148.85	799.54	559.65	1,961.15
Trade payables (including retained creditors)	-	-	462.01	401.17
TOTAL	**148.85**	**799.54**	**1,021.67**	**2,362.32**

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 2025 and 31st March 2024.

Note 29 (B): FAIR VALUE HIERARCHY

The following table provides the fair value measurement hierarchy of the Company's financial assets and liabilities

As at 31.03.2025	Fair value hierarchy			
Financial Assets / Financial Liabilities	Fair Value as at 31.03.2024	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	-	-	-	-
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				

As at 31.03.2024	Fair value hierarchy			
Financial Assets / Financial Liabilities	Fair Value as at 31.03.2024	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	-	-	-	-
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 awt Fair value through Profit and Loss	**-**	**-**	**-**	**-**

The fair value of financial asset and liabilities measured at amortised cost approximate there fair values

NOTE 30: MOVEMENT IN PROVISIONS

The movement in provisions for gratuity classified as follows:

Particulars	As at March 31, 2025	As at March 31, 2024
Present Value of Obligation as at the beginning	396.07	140.54
Current Service Cost	57.31	17.07
Interest Expense or Cost	31.89	9.95
Re-measurement of Actuarial (gain)/loss	42.72	16.41
Benefits Paid	(26.66)	(26.27)
Effect of Business Merger	-	238.36
Present Value of Obligation as at the end	**501.33**	**396.07**

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, 2025	As at March 31, 2024
Provision as at the beginning	124.39	-
Provision made during the year	8.09	124.39
Provision as at the end	**132.48**	**124.39**

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, 2025	As at March 31, 2024
Provision as at the beginning	78.34	69.17
Provision made during the year	27.38	17.98
Benefits paid	(7.13)	(8.81)
Provision as at the end	**98.59**	**78.34**

NOTE 30: 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 2025, the Group was required to spend 51.26 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 total contribution of 33.01 lakhs to R K HIV & AIDS Research & Care Center & St. Mary's Convent 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 18.25 lakhs to the R K HIV & AIDS Research & Care Center, a registered organization engaged in carrying out eligible CSR activities.

There are no unspent CSR amounts as at 31st March 2025.

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
CSR expenditure	51.26	-
Total	**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 2025	Year ended 31 March 2024
i) Amount required to be spent by the company during the year	51.26	-
ii) Amount of expenditure incurred	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	Philantrohic and Healthcare related services	Not Applicable
vii) Details of Related Party Transactions	Not Applicable	Not Applicable

NOTE 31: OTHER NOTES & DISCLOSURES

(a) Preferential Issue of Shares & Warrants

During the financial year ended 31st March 2025, the Parent Company has made a preferential allotment of equity shares, raising a total amount of 22,823.12 lakhs, in accordance with the provisions of Section 42 and Section 62(1)(c) of the Companies Act, 2013, and applicable rules thereunder, including the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.

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.

As on 31st March 2025, an amount of 9,788.50 lakhs has been utilised for the stated objectives. The balance unutilised amount of 13,034.62 lakhs has been temporarily invested in debt-based mutual funds, in accordance with the Company's treasury and investment policy, ensuring capital preservation, liquidity, and prudent returns.

There has been no deviation or variation in the utilisation of the funds raised as compared to the purposes stated at the time of the issue.

(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 2025. 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 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

For the F.Y. ended 31st March 2024

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
Vincent Commercial Company Ltd	-	800.00	800.00	21.31	21.31	12%	Excess funds parked for returns

Note 32: RATIO ANALYSIS

Sr. No.	Particulars	Formulae	Current Year	Precious Year	Change	% Change	Explanation
a.	Debt equity ratio(In Times)	Total borrowings (Long Term Debts) / Total equity(Shareholders Fund)	0.12	0.42	(0.30)	71.86	The Debt-Equity Ratio has improved during the year, primarily driven by higher repayments of borrowings, in line with the Company's ongoing efforts to deleverage its balance sheet. The reduction in total debt, while maintaining a stable equity base, has contributed to a more favorable capital structure and enhanced financial stability.
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	1.48	2.20	(0.72)	32.81	This ratio has decrease due to increase in Profit before interest and tax and major increase in Interest expenses and repayment of loan.
c.	Interest Service Coverage Ratio (ISCR)(In Times)	Profit before interest tax and exceptional items from continuing operations / Interest expense	7.77	7.61	0.16	2.04	This ratio has increased due to higher operating profits and lower interest expenses improved the company's ability to cover its interest obligations.
d.	Current Ratio (In Times)	Current assets / Current liabilities	3.23	1.89	1.33	70.47	The increase in the Current Ratio during the year is primarily attributable to an increase in other current assets, mainly in the form of short-term advances, reflecting enhanced working capital deployment. Additionally, a reduction in short-term borrowings, following repayment of these liabilities during the year has led to a lower current liability base, further contributing to the improvement in the ratio. These changes indicate strengthened liquidity and a more stable short-term financial position
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]	0.43	0.61	(0.18)	29.72	The Long-Term Debt to Working Capital Ratio has decreased during the year, primarily due to an increase in working capital, driven by higher trade receivables and other current assets. Additionally, the reduction in long-term borrowings during the year further contributed to the decline in the ratio. The overall movement reflects a strengthened liquidity position and reduced dependence on long-term debt to finance current operations.
f.	Trade Receivables Turnover Ratio (In Times)	Revenue from operations for trailing 12 months / Average gross trade receivables	3.59	3.14	0.44	14.09	This ratio has increased due to faster and better collection of receivables, improving cash flow and reducing credit risk.
g.	Trade Payables Turnover Ratio (In Times)	Net Credit purchases / Average trade payable	12.52	8.04	4.48	55.69	This ratio has increased due to increase in Net Credit Purchases and decrease in Average trade payables.
h.	Net profit margin (In Percentage)	Net profit after tax from continuing operations and discontinued operations / Revenue from operations	12.98%	12.53%	0.00	3.59	This ratio has increased due to higher sales, leading to better absorption of fixed costs and improved margins.
I	Net Capital Turnover Ratio (In Times)	Revenue from operations / Capital	0.63	1.14	(0.51)	44.57	The Net Capital Turnover Ratio has decreased during the year, primarily due to an increase in equity share capital and other equity relative to the revenue from operations. This indicates that the company's capital base has grown faster than its sales, resulting in lower turnover of net capital employed.
j.	Retrun on Capital Employed (In Percentage)	Profit before Interest and Tax / Capital Employed	12.09%	24.95%	(0.13)	51.52	The Return on Capital Employed has decreased during the year as the increase in Capital Employed outpaced the growth in Profit Before Interest and Tax (PBIT). This indicates that while profitability improved, it did not keep pace with the rise in capital invested, resulting in a lower overall return.
k.	Return on Equity (In Percentage)	Profit for the Year / Shareholder's Equity	8.19%	15.31%	(0.07)	46.52	The Return on Equity has decreased during the year, despite an increase in both Profit for the Year and Total Equity. This is because the growth in equity outpaced the increase in profit, resulting in a lower return generated on each unit of shareholders' equity

Note 33 : ADDITIONAL REGULATORY INFORMATION

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 Income Tax 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 : 23rd May, 2025

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

One Point One Solutions Limited

CIN: L74900MH2008PLC182869
Registered Office: International Infotech Park, T-762, Tower-7, 6th Floor,
Vashi, Navi Mumbai -400703, Maharashtra, India
E-mail: investors@1point1.com; Website: www.1point1.com
Tel. No.: 022-6687 3800; Fax No.: 022-6687 3899;

NOTICE OF THE SEVENTEENTH ANNUAL GENERAL MEETING

NOTICE is hereby given that the 17th Annual General Meeting ("the AGM / the meeting") of the members of One Point One Solutions Limited ("the Company") will be held on Friday, 26th September, 2025, 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:

1) To receive, consider and adopt the audited financial statements (including audited consolidated financial statements) of the Company for the financial year ended March 31, 2025 and the reports of the Board of Directors and Auditors thereon:

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:

3) TO CONSIDER AND APPROVE APPOINTMENT OF M/S. MIHEN HALANI & ASSOCIATES, PRACTICING COMPANY SECRETARIES AS SECRETARIAL AUDITORS AND FIX THEIR REMUNERATION:

To consider and, if thought fit, to pass the following resolution as an ordinary resolution:

"RESOLVED THAT pursuant to the provisions of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') read with applicable provisions of the Companies Act, 2013, each as amended, and based on the recommendation(s) of the Audit Committee and the Board of Directors of the Company ('Board'), M/s Mihen Halani & Associates, Practicing Company Secretaries (Membership No. F9926) (CP No. 12015), be and is hereby appointed as the Secretarial Auditors of the Company for a period of five years to hold office from the conclusion of this Annual General Meeting till the conclusion of the 21st Annual General Meeting of the Company to be held in the year 2030, to conduct Secretarial Audit of the Company in terms of Section 204 and other applicable provisions of the Companies Act, 2013 read with Regulation 24A and other applicable provisions of the SEBI Listing Regulations, for the period beginning from the Financial Year 2025-26 through the Financial Year 2029-30, at such remuneration as may be mutually agreed upon between the Board, based on the recommendation(s) of the Audit Committee, and the Secretarial Auditors of the Company.

RESOLVED FURTHER THAT the Board and/or any person authorised by the Board, be and is hereby authorised, severally, to settle any question, difficulty or doubt, that may arise in giving effect to this resolution and to do all such acts, deeds, matters and things, as may be considered necessary, desirable and expedient to give effect to this Resolution and/ or otherwise considered by them to be in the best interest of the Company.

4) TO CONSIDER AND APPROVE SHIFTING OF REGISTERED OFFICE OF THE COMPANY FROM ONE CITY TO ANOTHER WITHIN THE SAME STATE AND JURISDICTION OF THE SAME REGISTRAR OF COMPANIES

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

RESOLVED THAT pursuant to the provisions of Section 12 of the Companies Act, 2013, read with the Companies (Incorporation) Rules, 2014, and other applicable provisions, if any, and subject to the approval of the members of the company, the consent of the members of the company be and is hereby accorded to shift the Registered Office of the company from its present location at: International Infotech Park, Vashi Railway Station Commercial Complex, T-762, Tower-7, 6th Floor, Vashi, Navi Mumbai – 400703, Maharashtra, India to the new location at: Unit no. 501, 5th Floor, Naman Centre, G Block, C-31, Bandra Kurla Complex, Bandra (E), Mumbai 400051, India with effect from the date of filing of Form INC-22 with the Registrar of Companies.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to take all necessary steps, actions, and to sign, execute, and file all necessary forms, documents, and papers with the Registrar of Companies and other statutory authorities as may be required to give effect to this resolution.

RESOLVED FURTHER THAT any one Directors or Company Secretary of the Company be and are hereby Individually authorized to file Form INC-22 and all other required forms and documents with the Registrar of Companies and to do all such acts, deeds, and things as may be necessary, expedient, and desirable to give effect to this resolution."

5) TO CONSIDER AND APPROVE 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")

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

RESOLVED THAT in accordance with the provisions of Section 62(1)(b) of the Companies Act, 2013, the Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2021, the Memorandum and Articles of Association of the Company, and all other applicable laws and regulations, the shareholders hereby approve the grant of Employee Stock Options under the 'One Point One Solutions Employee Stock Option Scheme 2022' to eligible employees of ITCUBE Solutions Private Limited, One Point One Technology Labs Private Limited, and any other existing or future subsidiary, associate or holding company of the Company, as may be determined by the Board of Directors or the Nomination & Remuneration Committee from time to time.

RESOLVED FURTHER THAT the Board of Directors and/or the Nomination & Remuneration Committee be and are hereby authorized to determine the eligible employees, number of options to be granted, exercise price, vesting schedule, exercise period and other terms and conditions for such grants in compliance with the Scheme and applicable regulations, provided that the aggregate number of options granted shall not exceed 94,02,975 equity shares of 2 each as previously approved by shareholders.

RESOLVED FURTHER THAT the Board of Directors and/or the Nomination & Remuneration Committee be and are hereby authorized to undertake all necessary actions to implement this resolution including making required filings with regulatory authorities, complying with disclosure requirements, and dealing with all matters incidental thereto.

RESOLVED FURTHER THAT all acts done by the Board of Directors or the Nomination & Remuneration Committee in implementation of this resolution prior to its passing are hereby ratified and confirmed."

6) TO CONSIDER AND APPROVE INVESTMENTS IN ANY BODY CORPORATE AND LOANS AND GUARANTEES TO ANY BODIES CORPORATE AND PERSONS:

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 read with the Companies (Meetings of Board and its Powers) Rules, 2014 as amended from time to time and other applicable provisions of the Companies Act, 2013 (including any amendment thereto or re-enactment thereof for the time being in force), if any, the consent of the Company be and is hereby accorded to the board of Directors (including a committee of board) as in their absolute discretion deem beneficial and in the interest of the Company, for the following:

a) 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, which may or may not be subsidiary(ies) of the Company as the Board may think fit, in pursuance of section 186 of the Companies Act, 2013 (including any ordinance or statutory modification or re-enactment thereof, for the time being in force), to the extent of the following limits: Investments into Subsidiaries and other Bodies Corporate: upto Rs.500 Crores (Rupees Five Hundred Crores only).

b) to make/give from time to time any loan or loans to anybody or bodies corporate, whether in India or outside, which may or may not be subsidiary(ies) of the Company or to any persons as the Board may think fit, in pursuance of Section 186 of the Companies Act, 2013 (including any ordinance or statutory modification or re-enactment thereof, for the time being in force) to the extent of the following limits: Loans to Subsidiaries, other Bodies Corporate or Persons: upto Rs.500 Crores (Rupees Five Hundred Crores only).

c) 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 in respect of or against any loans to or to secure any financial arrangement of any nature by, any other person(s), any Body(ies) Corporate, whether in India or outside, which may or may not be subsidiary(ies) of the Company, as the Board may think fit, in pursuance of Section 186 of the Companies Act, 2013 (including any ordinance or statutory modification or re-enactment thereof, for the time being in force) to the extent of the following limits: Guarantees against Loans/Financial arrangements in favour of Subsidiaries, other Bodies Corporate and Persons: upto 500 Crores (Rupees Five Hundred Crores only).

RESOLVED FURTHER THAT the consent of the Company, be and is hereby accorded to the Board including any Committee of Directors, pursuant to applicable provisions of the Companies (Meetings of Board and its powers) Rules, 2014 and Section 186 and other applicable provisions of the Companies Act, 2013, 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 Board/Committee of Directors as permitted or subject to the provisions specified therein.

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, condition(s), modification(s) and alteration(s) as it may deem fit including the terms and conditions within the above limits upto which such investments in securities/loans/ guarantees, that may be given or made, as may be determined by the Board or the Committee thereof, including with 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 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."

7) TO CONSIDER AND APPROVE THE REALLOCATION IN THE OBJECT-WISE UTILIZATION OF PROCEEDS RAISED FROM THE PREFERENTIAL ISSUE OF EQUITY SHARES AND WARRANTS:

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

RESOLVED THAT pursuant to the provisions of Section 42, 62 and other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations"), and in accordance with the Memorandum and Articles of Association of the Company, the consent of the members of the Company be and is hereby accorded to alter the object-wise allocation and utilization timeline of the proceeds raised through the preferential issue of 3,67,19,859 Equity Shares and 1,07,85,714 Equity Warrants (convertible into equivalent equity shares), allotted pursuant to the Board resolution passed by the Directors on September 05, 2024, aggregating to ₹ 2,66,03,12,088/- (Indian Rupees Two Hundred Sixty-Six Crore Three Lakh Twelve Thousand and Eighty-Eight Only).

RESOLVED FURTHER THAT in light of the actual funds raised being less than the amount initially approved by the shareholders in its meeting dated 18th July 2024, due to partial subscription, and following a comprehensive review of the Company's strategic priorities, the Board has re-allocated the proceeds and utilization timeline to ensure their optimal use. This includes a strategic increase in the allocation towards "Inorganic growth of the Company" and "Refurbishment of our existing Infrastructure Facility" to bolster operational capabilities, with corresponding adjustments to other purposes.

RESOLVED FURTHER THAT the revised object-wise allocation of funds for the utilization of the said proceeds shall be as under:

Sr.	Particulars	Approved in EGM dated 18th July 2004		Proposed	
		Total amount approved by the shareholders	Tentative timeline for utilization	Total revised allocation amount	Tentative timeline for utilization
1	Working Capital Requirement	95,50,00,000	31-Mar-27	50,00,00,000	31-Mar-27
2	General Corporate Purposes	58,50,73,021	31-Mar-25	50,99,49,690	31-Mar-27
3	Fund raising cost	17,55,21,906	31-Mar-25	15,44,92,280	-
4	Repayment of Loan (other than the loan taken from promoter/ promoter group entities)	7,00,00,000	31-Mar-25	6,07,33,348	-
5	Refurbishment of our existing Infrastructure Facility (as and when required)	10,00,00,000	31-Mar-26	17,00,00,000	31-Mar-27
6	Investment in technology by development of new softwares / solutions/ platforms	10,00,00,000	31-Mar-26	8,73,58,191	31-Mar-27
7	Inorganic growth of the Company (directly or through layer of subsidiary/ies)	1,05,96,97,169	31-Mar-26	1,17,77,78,579	31-Mar-27
Total		**3,04,52,92,096**		**2,66,03,12,088**	

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as "the Board", which term shall be deemed to include any Committee constituted by the Board to exercise its powers including the powers conferred by this Resolution) be and is hereby authorized to take all such steps as may be necessary, to give effect to this Resolution, to modify the specific allocation of amounts within the overall limit approved herein, and to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, proper or desirable to implement the aforesaid resolution, including entering into agreements, documents, and making necessary filings with regulatory authorities such as the Stock Exchanges, Registrar of Companies, and SEBI."

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

Sd/-
Pritesh Sonawane
Company Secretary and Compliance Officer
Place: Navi Mumbai
Date: 4th September, 2025

Reg. Office: International Infotech Park, T-762,
Tower-7, 6th Floor, Vashi, Navi Mumbai -400703,
Maharashtra, India

NOTES:

1. 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.

2. Pursuant to General Circulars No.14/2020 dated April 8,2020, No.17/2020 dated April 13, 2020, No.20/2020 dated May 5, 2020, No. 02/2021 dated January 13, 2021,No. 21/2021 dated December 14, 2021, No. 2/2022 dated May 5, 2022 and No. 10/2022 dated December 28, 2022 issued by the Ministry of Corporate Affairs (collectively referred to as 'MCA Circulars'),the Company is convening the 17th 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. Further, Securities and Exchange Board of India (SEBI), vide its Circulars dated May 12, 2020, January 15, 2021, May 13, 2022and January 5, 2023 (SEBI Circulars) and other applicable circulars issued in this regard, have provided relaxations from compliance with certain provisions of the SEBI (LODR) Regulations, 2015(Listing Regulations).

3. 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.

4. 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 scrutinisers@mmjc.in with copies marked to the Company at pritesh.sonawane@1point1.com and to its RTA at https://instameet.in.mpms.mufg.com.

5. 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.

6. The Notice of the Annual General Meeting along with the Annual Report for the financial year 2023-24 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 2023-24 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 RTA https://in.mpms.mufg.com. Members can attend and participate in the Annual General Meeting through VC / OAVM facility only.

7. 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.

8. 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, 18th September 2025 (9.00 am) to Saturday, 20th September 2025 (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.

9. 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.

10. 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.

11. Members of the Company holding shares either in physical form or in Dematerialised forms as on cut-off date i.e. Friday 19th September 2025 will be entitled to vote on the resolutions proposed in the Notice.

12. 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.

13. The Register of Members and Share Transfer Books of the Company shall remain closed from Saturday, 20th September 2025 to Friday, 26th September 2025 (both days inclusive) in terms of the provisions of Section 91 of the Companies Act, 2013.

14. 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 17th AGM through VC/OAVM Facility and e-Voting during the 17th AGM.

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 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 19th September 2025.

d. Remote e-voting will commence at 9.00 a.m. on Tuesday 23rd September 2025 and will end at 5.00 p.m. on Thursday 25th September 2025, 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: TO CONSIDER AND APPROVE APPOINTMENT OF M/S. MIHEN HALANI & ASSOCIATES, PRACTICING COMPANY SECRETARIES AS SECRETARIAL AUDITORS AND FIX THEIR REMUNERATION:

In terms of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') and other applicable provisions of the Companies Act, 2013, each as amended, the Company is required to appoint Secretarial Auditors for a period of 5 years commencing FY2025-26, to conduct the Secretarial Audit of the Company in terms of Section 204 and other applicable provisions of the Companies Act, 2013 read with Regulation 24A and other applicable provisions of the SEBI Listing Regulations read with applicable SEBI Circulars. For identification of Secretarial Auditor, the Management had initiated the process and had detailed interactions with certain eligible audit firms and assessed them against a defined eligibility and evaluation criteria. The following criteria inter alia were considered for evaluation of Practicing Company Secretary firms capable of conducting audit of Tata Steel Limited:

a. Background of the firm, their experience and past associations in handling secretarial audit of large listed companies;

b. competence of the leadership and the audit team in conducting secretarial audit of the Company in the past as well as of other large listed companies; and

c. Ability of the firm to understand the business of the Company and identify compliance of major laws and regulations applicable to the Company.

M/s Mihen Halani & Associates, based in Mumbai, is a distinguished firm of Practicing Company Secretaries. Peer Reviewed and Quality Reviewed by the Institute of Company Secretaries of India, the firm specializes in corporate law, SEBI and RBI regulations, corporate governance, and compliance. The firm has been conducting secretarial audit for various large, listed companies in India across various sectors. The Management evaluated the background, expertise and past performance of M/s Mihen Halani & Associates, as the Secretarial Auditors of the Company.

The Board recommends passing the Special Resolution set out in Item No. 3 for the approval of members.

None of the Directors, Key Managerial Personnel, or their relatives are in any way concerned or interested in the proposed resolution, except to the extent of their shareholding in the company.

ITEM NO. 4: TO CONSIDER AND APPROVE SHIFTING OF REGISTERED OFFICE OF THE COMPANY FROM ONE CITY TO ANOTHER WITHIN THE SAME STATE AND JURISDICTION OF THE SAME REGISTRAR OF COMPANIES

The Board of Directors, at its meeting held on 30th August 2025, has considered the proposal to shift the Registered Office of the company. The company's current registered office is located at International Infotech Park, Vashi Railway Station Commercial Complex, T-762, Tower-7, 6th Floor, Vashi, Navi Mumbai – 400703, Maharashtra, India, and the Board has decided to shift it to Unit no. 501, 5th Floor, Naman Centre, G Block, C-31, Bandra Kurla Complex, Bandra (E), Mumbai 400051, India.

This shifting of the registered office is being proposed to facilitate the company's administrative convenience and for better operational efficiency. The new location is more suitable for the company's growing business needs and will allow for improved management of the company's day-to-day operations. The proposed new registered office is located in Mumbai, which falls under the jurisdiction of the same Registrar of Companies, Mumbai Maharashtra. As per the provisions of Section 12 of the Companies Act, 2013, the change of the registered office from one city to another within the same state and under the jurisdiction of the same Registrar requires a Special Resolution from the members of the company.

The Board recommends passing the Special Resolution set out in Item No. 4 for the approval of members.

None of the Directors, Key Managerial Personnel, or their relatives are in any way concerned or interested in the proposed resolution, except to the extent of their shareholding in the company.

ITEM NO. 5: TO CONSIDER AND APPROVE 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")

The Board of Directors of the Company had approved the 'One Point One Solutions Employee Stock Option Scheme 2022' which was subsequently approved by the shareholders through special resolution dated July 13, 2022. The Scheme permits extension of benefits to employees of subsidiary, associate and holding companies, subject to separate shareholder approval as required under Regulation 6(3) of the SEBI (Share Based Employee Benefits) Regulations, 2021.

This resolution seeks approval for granting options to employees of subsidiaries - ITCUBE Solutions Private Limited and One Point One Technology Labs Private Limited - as well as any future group companies. The grants will be made in compliance with all applicable regulations including minimum vesting period of one year and SEBI pricing norms. The total options granted will not exceed the previously approved limit of 94,02,975 equity shares.

The Board believes that extending the ESOP scheme to group companies will help align employee interests across the organization, retain key talent and drive long-term value creation for all shareholders. All grants will be properly disclosed in the Directors' Report as per regulatory requirements.

The Board recommends passing the Special Resolution set out in Item No. 5 for the approval of members.

None of the Directors or Key Managerial Personnel of the Company are interested or concerned in this resolution, except to the extent of their employment with the Company or its subsidiaries.

ITEM NO. 6: INVESTMENTS IN ANY BODY CORPORATE AND LOANS AND GUARANTEES TO ANY BODIES CORPORATE AND PERSONS:

In order to make optimum use of funds available with the Company and also to achieve long term strategic and business objectives, the Board of Directors of the Company proposes to make use of the same by making investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons or other body corporate or as and when required.

In accordance with the provisions Section 186 of the Companies Act, 2013 (the 'Act'), it would be necessary to obtain the approval of the members for:

- making loans to any person or other bodies corporate;
- to deploy the surplus funds arising out of the preferential issue of warrants by way of investment in Mutual Funds/ Bank Deposits/Intercorporate Deposits or such liquid investment opportunities pending use of funds for object for which it is raised for; and
- giving guarantee or provide security in connection with a loan to any other bodies corporate or person; and
- acquiring by way of subscription, purchase or otherwise, the securities of any other body corporate, in excess of the limits of:
    - 60% of the paid-up share capital and free reserves and securities premium account; or
    - 100% of the free reserves and securities premium account; whichever is higher.

Considering the long-term business plans of the Company, which requires the Company to make sizeable loans / investments and issue guarantees / securities to persons or bodies corporate, from time to time, prior approval of the Members is being sought for enhancing the limit up to an aggregate sum of not exceeding Rs. 500 Crore.

The Board recommends passing the Special Resolution set out in Item No. 6 for the approval of members.

None of the Directors and Key Managerial Personnel of the Company and their relatives is in any way concerned or interested, financially or otherwise in the resolution except to the extent of their directorship and

shareholding in the body corporate(s) in which investment may be made or loan/ guarantees may be given pursuant to this special resolution.

ITEM NO. 7: TO CONSIDER AND APPROVE THE REALLOCATION IN THE OBJECT-WISE UTILIZATION OF PROCEEDS RAISED FROM THE PREFERENTIAL ISSUE OF EQUITY SHARES AND WARRANTS:

The Company had obtained the approval of the members through a Special Resolution passed at the Extra-Ordinary General Meeting held on July 18, 2024, for the preferential issue of up to 3,75,94,502 Equity Shares and 1,67,85,714 Equity Warrants to identified investors, aggregating to 304.53 crores. Subsequent to the approval of shareholders in Extra-ordinary General Meeting held on July 18, 2024, the Company completed the allotment process. The issue received subscriptions for 3,67,19,859 Equity Shares and 1,07,85,714 Equity Warrants. Consequently, the total funds raised amounted to 26,60,03,12,088 (Indian Rupees Two Hundred Sixty-Six Crore Three Lakh Twelve Thousand and Eighty-Eight Only) which is less than the initially approved amount due to this partial subscription. The allotment was made in compliance with the pricing formula and other provisions of the ICDR Regulations.

The Explanatory Statement to the notice dated June 26, 2024 conveying the Extra-ordinary General Meeting on July 18 2024, provided a detailed break-up for the utilization of the proposed fund raise. Following the actual receipt of a lower amount and a subsequent review of the Company's strategic priorities, the Board has re-allocated the proceeds to ensure optimal use of funds. The key change involves increasing the allocation towards "Refurbishment of our existing Infrastructure Facility (as and when required)". This strategic shift is imperative to bolster the Company's operational capabilities, enhance service delivery, and support future scalability. The internal allocation towards working capital and general corporate purposes has been adjusted downwards correspondingly.

A comparative table of the proposed vs. actual allocation is provided below:

Sr.	Particulars	Approved in EGM dated 18th July 2004		Proposed	
		Total amount approved by the shareholders	Tentative timeline for utilization	Total revised allocation amount	Tentative timeline for utilization
1	Working Capital Requirement	95,50,00,000	31-Mar-27	50,00,00,000	31-Mar-27
2	General Corporate Purposes	58,50,73,021	31-Mar-25	50,99,49,690	31-Mar-27
3	Fund raising cost	17,55,21,906	31-Mar-25	15,44,92,280	-
4	Repayment of Loan (other than the loan taken from promoter/ promoter group entities)	7,00,00,000	31-Mar-25	6,07,33,348	-
5	Refurbishment of our existing Infrastructure Facility (as and when required)	10,00,00,000	31-Mar-26	17,00,00,000	31-Mar-27
6	Investment in technology by development of new softwares / solutions/ platforms	10,00,00,000	31-Mar-26	8,73,58,191	31-Mar-27
7	Inorganic growth of the Company (directly or through layer of subsidiary/ies)	1,05,96,97,169	31-Mar-26	1,17,77,78,579	31-Mar-27
Total		**3,04,52,92,096**		**2,66,03,12,088**	

The Board acted within the overarching authority granted by the shareholders for a preferential issue up to a specified limit, SEBI regulations and prudent corporate governance practices recommend that material changes to the structure and object of a fund raise, even if undertaken for justified business reasons, be placed before shareholders for ratification. This resolution seeks to formally regularize the actual number of securities allotted and the revised deployment of the issue proceeds, ensuring complete transparency and affirming shareholder approval for the Board's actions.

The Board recommends passing the Special Resolution set out in Item No. 7 for the approval of members.

None of the Directors and Key Managerial Personnel of the Company and their relatives is in any way concerned or interested, financially or otherwise in the resolution except to the extent of their directorship and shareholding in the body corporate(s) in which investment may be made or loan/ guarantees may be given pursuant to this special resolution.

ANNEXURE A

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	52
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	8
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, 2025
Reg. Office: International Infotech Park,
T-762, Tower-7, 6th Floor, Vashi,
Navi Mumbai -400703, Maharashtra, India

REMOTE EVOTING INSTRUCTIONS:

In terms of SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, 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 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) Click on "Beneficial Owner" icon under "IDeAS Login Section".

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.

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



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

METHOD 2 - 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.

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.

METHOD 3 - 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.

Individual Shareholders registered with CDSL Easi/ Easiest facility

METHOD 1 - CDSL Easi/ Easiest facility:

Shareholders registered for Easi/ Easiest facility:

a) Visit URL: https://web.cdslindia.com/myeasitoken/Home/Login or www.cdslindia.com & click on New System Myeasi Tab.

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/Registration/EasiRegistration / https://web.cdslindia.com/myeasitoken/Registration/EasiestRegistration

b) Proceed with updating the required fields for registration.

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

METHOD 2 - 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.

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 to 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:



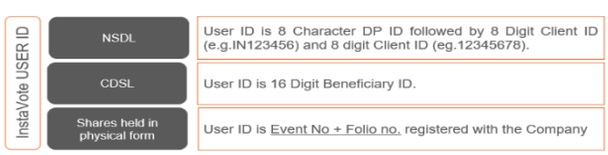
1. User ID: Enter User ID
2. Password: Enter existing Password
3. Enter Image Verification (CAPTCHA) Code
4. Click "Submit".

(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.



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 'D' above
   - o Shareholders holding shares in physical form but have not recorded 'C' and 'D', shall provide their Folio number in 'D' 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.

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).

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 Individual Shareholders holding securities in demat mode with CDSL	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 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:

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 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.
- Click "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
- Click "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".

INSTAMEET VC INSTRUCTIONS:

In terms of Ministry of Corporate Affairs (MCA) General Circular No. 09/2024 dated 19.09.2024, the Companies can conduct their AGMs/ EGMs on or before 30 September 2025 by means of Video Conference (VC) or other audio-visual means (OAVM).

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:

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

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

d) 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 Mobile No with the DP shall enter the mobile no.

e) 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.

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 the link for e-Voting "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,
International Infotech Park, T-762,
Tower-7, 6th Floor, Vashi, Navi Mumbai -400703,
Maharashtra.

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,
One Point One Solutions Limited
International Infotech Park, T-762,
Tower-7, 6th Floor, Vashi, Navi Mumbai -400703,
Maharashtra.

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.



ONE POINT ONE SOLUTIONS LTD.

CIN: L74900MH2008PLC1828869

International Infotech Park, T-762,
Tower 7, 6th Floor, Vashi, Navi Mumbai,
Maharashtra, India - 400073