SIGMAC & CO
Chartered Accountants

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Independent Auditor's Report on standalone annual financial results of One Point Solutions Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **One Point One Solutions Limited** (hereinafter referred to as "the Company") for the year ended 31st March, 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

i. are presented in accordance with the requirements of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) ("Ind AS") Rules, 2015 ("the Rules"), as amended and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Company for the year ended 31st March, 2025.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the statement under the provisions of the Act and the Rules made 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, is sufficient and appropriate to provide a basis for our opinion.

Management and Board of Directors' Responsibilities for the Standalone Annual Financial Results

This Statement, which is responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the standalone annual financial statements.

The Company's Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit, other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. 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 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the Statement, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Statement.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to annual

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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 in the Statement made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management's and Board of Directors' 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 Statement 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

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.



Other Matter

The Statement also includes the results for the quarter ended 31st March, 2025, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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



Rahul Sarda
Partner
ICAI M. No. 135501
Date: 23rd May, 2025
Place: Mumbai
UDIN: 25135501BMK01X2082

ONE POINT ONE SOLUTIONS LIMITED

CIN - L74900MH2008PLC182869

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

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

Statement of Standalone Audited Finanancial Results for Quarter and Year Ended 31st March, 2025

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Year Ended	
	31st March, 2025	31st December, 2024	31st March, 2024	31st March, 2025	31st March, 2024
	Audited	Unaudited	Audited	Audited	Audited
Continuing Operations					
Income					
Revenue from Operations	5,247.69	5,148.11	4,206.73	20,143.99	15,947.48
Other Income	577.41	413.93	54.39	1,128.22	649.32
Total Income	**5,825.10**	**5,562.04**	**4,261.12**	**21,272.21**	**16,596.80**
Expenses					
Employees costs/benefits expenses	3,030.90	2,986.53	2,039.53	11,302.84	8,379.33
Other expenses	1,155.85	762.19	767.33	3,310.58	2,483.64
Earnings before Interest, Tax, Depreciation and Amortization	**1,638.35**	**1,813.33**	**1,454.26**	**6,658.80**	**5,733.83**
Depreciation & Amortisation Expenses	642.20	670.32	557.92	2,519.02	2,141.74
Finance Costs	137.12	194.92	84.29	604.94	491.25
Profit before Tax	**859.03**	**948.09**	**812.05**	**3,534.83**	**3,100.84**
Tax expense					
(1) Current tax	-33.80	229.59	95.17	578.31	131.41
(2) Deferred tax	167.78	1.39	110.50	195.61	731.72
Total Tax expense	**133.98**	**230.98**	**205.67**	**773.91**	**863.13**
Profit for the period	**725.05**	**717.11**	**606.38**	**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	(9.92)	2.53	(2.37)	(38.41)	(16.41)
(ii) Income tax relating to above	2.50	(0.64)	0.22	9.67	4.13
(b)(i) Net fair value gain/(loss) on investments in equity through OCI					
(B)Items that will be reclassified to profit or loss in subsequent periods:					
(a)(i) Exchange differences on translation of foreign operations					
Total other comprehensive income ('OCI')	**(7.43)**	**1.89**	**(2.15)**	**(28.74)**	**(12.28)**
Total comprehensive income for the year (comprising profit and OCI for the year)	**717.62**	**719.00**	**604.23**	**2,732.18**	**2,225.43**
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)*	5,249.94	5,149.57	4,271.77	5,249.94	4,271.77
Earnings per share: (in Rs.)					
(1) Basic	0.28	0.28	0.28	1.15	1.12
(2) Diluted	0.27	0.26	0.28	1.12	1.12

ONE POINT ONE SOLUTIONS LTD. NAVI MUMBAI

ONE POINT ONE SOLUTIONS LIMITED
CIN No:L74900MH2008PLC182869

Standalone Balance Sheet as at March 31, 2025
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	March 31,2025	March 31,2024
ASSETS		
Non-Current Assets		
(i) Property, Plant And Equipment	3,585.04	2,958.15
(ii)Right To Use	3,545.91	2,449.26
(iii) Intangible Assets	3,193.55	3,205.41
(iv)Capital Work In Progress		
(v) Investment Property		
(vi) Financial Assets		
-Investments	28,143.62	7,690.07
-Other Financial Assets	1,381.69	854.15
(vii) Other Non-Current Assets	-	-
(viii)Deferred Tax Assets	240.99	-
Current Assets		
(i) Inventories		
(ii) Financial Assets		
-Trade Receivables	6,001.56	5,461.38
-Cash And Cash Equivalents	94.70	55.23
-Bank Balances Other Than Above	66.76	530.87
-Other Financial Assets	165.14	209.77
(iii) Other Current Assets	2,188.10	922.54
TOTAL ASSETS	**48,607.06**	**24,336.83**
EQUITY AND LIABILITIES		
EQUITY		
(i) Equity Share Capital	5,249.94	4,271.77
(ii) Other Equity	35,682.17	10,569.43
LIABILITIES		
Non-Current Liabilities		
(i) Financial Liabilities		
-Borrowings	148.85	799.53
-Lease Liability	2,614.61	1,940.26
-Other Financial Liabilities	1,420.67	1,332.96
(ii) Provisions	123.08	100.31
(iii) Other Non-Current Liabilities	155.64	248.56
(iv) Deferred Tax Liabilities	-	18.33
Current Liabilities		
(i) Financial Liabilities		
-Borrowings	259.62	1,960.34
-Lease Liability	1,165.16	795.46
-Trade Payables		
(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	1,035.04	895.27
(ii) Other Current Liabilities	266.79	1,066.29
(iii) Provisions	90.16	57.40
TOTAL EQUITY AND LIABILITIES	**48,607.06**	**24,336.83**

ONE POINT ONE SOLUTIONS LTD. NAVI MUMBAI

ONE POINT ONE SOLUTIONS LIMITED
CIN No:L74900MH2008PLC182869

Standalone Statement of Cashflow for the period ended March 31, 2025
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Year Ended 31st March, 2025		Year Ended 31st March, 2024	
A. Cash flow from operating activities				
Net Profit before tax		3,534.83		3,100.85
Adjustments for:				
Depreciation	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 / (loss) before working capital changes		5,551.95		5,474.06
Changes in working capital:				
Adjustments for Decrease / (increase) in operating assets:				
Trade Receivable	(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) / refunds		(578.31)		(131.41)
Net cash flow from / (used in) operating activities (A)		**2,593.04**		**5,083.82**
B. Cash flow from investing activities				
Purchase/Development of Property, Plant & Equipment & Intangible Assets	(2,415.14)		(4,251.99)	
Sale of Property, Plant & Equipment	488.15		35.16	
Sale of Investments	8,975.49			
Purchase of Investments	(29,293.52)		(7,640.07)	
Dividend Income	0.04		149.55	
Interest received	244.94	(22,000.03)	59.26	(11,648.10)
Net cash flow from / (used in) investing activities (B)		**(22,000.03)**		**(11,648.10)**
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 / (decrease) 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**

ONE POINT ONE SOLUTIONS LTD. NAVI MUMBAI

Notes to Standalone Financial Results:

1. The above audited Standalone Financial Results of the company were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 23rd May, 2025.

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

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

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

(Rs. In Lakhs)

Particulars	India	Outside India	Total
Revenue			
Rendering of Services	18,104.55	2,039.44	20,143.99

5. The company has acquired 100% stake in M/s. ITCube Solutions Private Limited with effect from 22nd February, 2024 vide agreement dated 22nd February, 2024. As per the terms of aforesaid agreement, 76% shares are transferred in the company's name and liability towards remaining 24% stake is recognised at present value in the financial statements.

6. The Results for the quarter and period ended, March, 2025 are available on the National Stock Exchange of India Limited Website (URL: www.nseindia.com) and Company's Website (URL: www.1point1.com).

7. As on 31st March, 2025, total outstanding share warrants were 1,51,24,944 and ESOP grants vested were 12,28,807.

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

ONE POINT ONE SOLUTIONS LTD. NAVI MUMBAI

Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)

Place: Navi Mumbai
Date: 23rd May, 2025

SIGMAC & CO
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Independent Auditor's Report on Consolidated Annual Financial Results of One Point One Solutions Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Annual Financial Results of **One Point One Solutions Limited** (the "Holding Company") and its Subsidiaries (together referred to as "the Group") for the year ended 31st March, 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of other auditors on separate audited or reviewed financial statements of the subsidiaries and based on the management's representation in respect of unaudited financial statements of three of its subsidiaries, the aforesaid statement:

i. includes the annual financial results / statements of the following:

One Point One Solutions Limited	Parent
Silicon Softech India Limited	Subsidiary
IT Cube Solutions Pvt. Ltd. (Consolidated)	Subsidiary
One Point One Singapore Pte Ltd.	Subsidiary
One Point One USA INC	Subsidiary
One Point One Solutions UK Ltd.	Subsidiary

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ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and

iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) ("Ind AS") Rules, 2015 ("the Rules"), as amended and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Group for the year ended 31st March, 2025.

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 SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated 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 consideration of audit reports of the other auditors referred to in sub- paragraph of "Other Matters" below, is sufficient and appropriate to provide a basis for our audit opinion.

Management and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

This Statement, which is responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit, other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles

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laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. The respective Board of Directors of the companies included in Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Board of Directors of the Holding Company.

In preparing the Statement, the respective Board of Directors of the companies included in Group are responsible for assessing each entity'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 the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Group are also responsible for overseeing the Company's financial reporting process of each entity.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 this Statement.

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As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 Act, 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.

- Conclude on the appropriateness of the Board of Director'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 ability of the Group 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 Statement 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 Statement, including the disclosures, and whether the Statement

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represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the consolidated financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction supervision and performance of the audit of financial information of such entities included in the statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

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.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



Other Matters

i. The Statement includes the audited consolidated financial results of one subsidiary whose consolidated financial results 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 Statement, which have been audited by the other auditors whose reports have been furnished to us by the management and our opinion as on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the reports of such other auditors and the procedures performed by us are stated in paragraph above.

ii. The Statement includes the audited standalone financial results of one subsidiary located outside India whose standalone financial results 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 Statement, which have been audited by the other auditors whose reports have been furnished to us by the management and our opinion as on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the reports of such other auditors and the procedures performed by us are stated in paragraph above.

iii. The Statement also includes unaudited financial results of two subsidiaries located outside India, whose unaudited financial results 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 Statement. These unaudited financial results are prepared and certified by the

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management of the Holding company in accordance with the Ind AS and accounting principles generally accepted in India.

iv. The Statement also include the result of the quarter ended 31st March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to 9 months of the current financial year, which were subjected to limited review by us, as required under the Listing Regulation.

Our opinion is not modified in respect of above matters.

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



Rahul Sarda
Partner
ICAI M No. 135501
Date: 23rd May, 2025
Place: Mumbai
UDIN: 25135501BMKO1Z2142

ONE POINT ONE SOLUTIONS LIMITED

CIN - L74900MH2008PLC182869
Registered Office: T-762, 6th Floor, Tower No.7, International Infotech Park , Vashi Navi Mumbai 400703
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Statement of Consolidated Audited Finanancial Results for Quarter and Year Ended 31st March, 2025

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Year Ended	
	31st March, 2025	31st December, 2024	31st March, 2024	31st March, 2025	31st March, 2024
	Audited	Unaudited	Audited	Audited	Audited
Continuing Operations					
Income					
Revenue from Operations	6,704.68	6,568.10	5,235.56	25,635.66	16,976.31
Other Income	657.03	472.24	94.27	1,381.23	539.66
Total Income	**7,361.71**	**7,040.34**	**5,329.83**	**27,016.89**	**17,515.97**
Expenses					
Employees costs/benefits expenses	3,985.46	3,899.62	2,673.80	14,929.71	9,017.14
Other expenses	1,492.45	1,089.51	1,103.08	4,512.04	2,822.86
Earnings before Interest, Tax, Depreciation and Amortization	**1,883.79**	**2,051.21**	**1,552.95**	**7,575.14**	**5,675.97**
Depreciation & Amortisation Expenses	671.67	700.22	568.98	2,637.93	2,155.09
Finance Costs	176.05	202.82	87.32	669.77	494.48
Profit before Tax	**1,036.07**	**1,148.17**	**896.65**	**4,267.43**	**3,026.40**
Tax expense					
(1) Current tax	(6.86)	308.22	106.23	741.78	142.48
(2) Deferred tax	167.31	(3.38)	124.62	185.43	745.77
(3)Tax for earlier years	2.01			24.55	
Total Tax expense	**162.46**	**304.84**	**230.85**	**951.76**	**888.25**
Profit for the period	**873.61**	**843.33**	**665.80**	**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	1.52	(2.59)	(2.37)	(42.29)	(16.41)
(ii) Income tax relating to above	(0.38)	0.65	0.22	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	32.67	23.54	3.70	57.50	1.35
(ii) Income tax relating to above	(8.22)	(5.93)	(0.99)	(14.47)	(0.34)
Total other comprehensive income ('OCI')	**25.59**	**15.68**	**0.56**	**11.38**	**(11.27)**
Total comprehensive income for the year (comprising profit and OCI for the year)	**899.20**	**859.01**	**666.36**	**3,327.05**	**2,126.88**
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)*	5,249.94	5,149.57	4,271.77	5,249.94	4,271.77
Earnings per share: (in Rs.)					
(1) Basic	0.34	0.33	0.31	1.39	1.06
(2) Diluted	0.33	0.30	0.31	1.35	1.06

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Consolidated Balance Sheet as at March 31, 2025
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	March 31,2025	March 31,2024
ASSETS		
Non-Current Assets		
(i) Property, Plant And Equipment	3,741.27	3,118.50
(ii)Right To Use	3,768.31	2,754.80
(iii) Goodwill on Consolidation	3,524.40	3,524.40
(iv) Intangible Assets	3,212.64	3,233.66
(v)Capital Work In Progress		
(vi) Investment Property		
(vii) Financial Assets		
-Investments	19,884.28	0.50
-Other Financial Assets	1,421.11	888.95
(viii) Other Non-Current Assets		
(ix)Deferred Tax Assets	309.56	53.56
Current Assets		
(i) Inventories		
(ii) 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
(iii) Other Current Assets	5,332.10	2,786.86
TOTAL ASSETS	**50,085.43**	**25,298.66**
EQUITY AND LIABILITIES		
EQUITY		
(i) Equity Share Capital	5,249.94	4,271.76
(ii) Other Equity	35,247.92	9,693.63
LIABILITIES		
Non-Current Liabilities		
(i) Financial Liabilities		
-Borrowings	148.85	799.54
-Lease Liability	2,787.29	2,183.94
-Other Financial Liabilities	1,765.67	1,677.95
(ii) Provisions	321.62	228.64
(iii) Other Non-Current Liabilities	155.64	248.56
(iv) Deferred Tax Liabilities	-	-
Current Liabilities		
(i) Financial Liabilities		
-Borrowings	559.65	1,961.15
-Lease Liability	1,243.09	861.69
-Trade Payables		
(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	1,035.04	988.31
(ii) Other Current Liabilities	823.61	1,814.89
(iii) Provisions	285.09	167.43
TOTAL EQUITY AND LIABILITIES	**50,085.43**	**25,298.66**

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Consolidated Statement of Cashflow for the period ended March 31, 2025
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Year Ended 31st March, 2025		Year Ended 31st March, 2024	
A. Cash flow from operating activities				
Net Profit before tax		4,267.43		3,026.40
Adjustments for:				
Depreciation	2,637.93		2,155.09	
Loss (Profit) on Property, Plant & Equipment / 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 Gain	(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 Receivable	(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/Development of Property, Plant & Equipment & Intangible Assets	(2,438.46)		(4,258.68)	
Sale of Property, Plant & 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)**
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		1.25	
Bank Balance	1,808.06		244.89	
Cash & Bank Balance acquired from Subsidiary as at 22.02.2024		1,810.36	3,037.35	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
		1,349.93		**1,810.36**

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Notes to Consolidated Financial Results:

1. The above audited Consolidated Financial Results of the group were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 23rd May, 2025.

2. The audited Consolidated Financial results relate to One Point One Solutions Limited and its subsidiaries Silicon Softech India Limited, One Point One USA INC, One Point One Singapore Pte. Ltd., One Point One Solutions UK Ltd. and ITCube Solutions Pvt. Ltd. are prepared by applying Ind AS 110- "Consolidated Financial Statements".

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

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

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

(Rs. In Lakhs)

Particulars	India	Outside India	Total
Revenue			
Rendering of Services	18,390.86	7,244.80	25,635.66

6. The group has acquired 100% stake in M/s. ITCube Solutions Private Limited with effect from 22nd February, 2024 vide agreement dated 22nd February, 2024. As per the terms of aforesaid agreement, 76% shares are transferred in the name of One Point One Solutions Limited and liability towards remaining 24% stake is recognised at present value in the financial statements.

7. The Results for the quarter and period ended, May, 2025 are available on the National Stock Exchange of India Limited Website (URL: www.nseindia.com) and Company's Website (URL: www.1point1.com).

8. As on 31st March, 2025, total outstanding share warrants were 1,51,24,944 and ESOP grants vested were 12,28,807.

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

Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)

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Place: Navi Mumbai
Date: 23rd May, 2025