

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

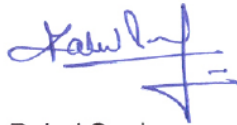
To,
The Board of Directors of
One Point One Solutions Limited

1. We have reviewed the accompanying Statement of unaudited Standalone financial results of **One Point One Solutions Limited** ('the Company') for the quarter and nine months ended 31st December, 2024, (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements Regulation 2015 (the "Regulation"), as amended.
2. This Statement which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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

For SIGMAC & CO
Chartered Accountants
Firm Reg No. 116351W



Rahul Sardar
Partner

ICAI M No. 135501

Date: 11th February, 2025

Place: Mumbai

UDIN: 25135501BMKOEY8365



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.in, E Mail: investors@1point1.in, Contact No. : 022- 66873800

Statement of Standalone Unaudited Financial Results For Quarter and Nine Months Ended 31st December, 2024

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st December, 2024	30th September, 2024	31st December, 2023	31st December, 2024	31st December, 2023	31st March, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Continuing Operations						
Income						
Revenue from Operations (Gross)	5,148.11	4,908.03	4,179.78	14,896.30	11,740.76	15,947.48
Other Income	413.93	91.85	31.45	550.81	594.93	649.32
Total Income	5,562.04	4,999.88	4,211.23	15,447.12	12,335.69	16,596.80
Expenses						
Employees costs/benefits expenses	2,986.53	2,642.12	2,120.73	8,271.93	6,339.80	8,379.33
Other expenses	762.19	707.92	575.06	2,154.74	1,716.31	2,483.64
Earnings before Interest, Tax, Depreciation and Amortization	1,813.33	1,649.84	1,515.44	5,020.45	4,279.58	5,733.83
Depreciation & Amortisation Expenses	670.32	573.80	557.14	1,876.82	1,583.82	2,141.74
Finance Costs	194.92	107.25	112.66	467.83	406.96	491.25
Profit (Loss) before Tax	948.09	968.79	845.64	2,675.80	2,288.80	3,100.84
Tax expense						
(1) Current tax	229.59	191.52	36.24	612.11	36.24	131.41
(2) Deferred tax	1.39	62.31	203.51	27.82	621.22	731.72
Total Tax expense	230.98	253.83	239.75	639.93	657.46	863.13
Profit / (Loss) for the period	717.11	714.96	605.89	2,035.86	1,631.34	2,237.71
Other comprehensive income						
(A) Items that will not to be reclassified to profit or loss in subsequent periods:						
(a)(i) Re-measurement gains/ (losses) on defined benefit plans	2.53	(28.84)	(0.93)	(28.48)	(14.04)	(16.41)
(ii) Income tax relating to above	(0.64)	7.26	0.26	7.17	3.91	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						
(ii) Income tax relating to above						
Total other comprehensive income ('OCI')	1.89	(21.58)	(0.67)	(21.31)	(10.13)	(12.28)
Total comprehensive income for the year (comprising profit and OCI for the year)	719.00	693.38	605.22	2,014.55	1,621.21	2,225.43
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)*	5,149.57	5,103.67	4,227.77	5,149.57	4,227.77	4,271.77
Earnings per share: (in Rs.)						
(1) Basic	0.28	0.33	0.30	0.87	0.83	1.12
(2) Diluted	0.26	0.30	0.30	0.82	0.83	1.12



Notes to Standalone Financial Results:

1. The above unaudited Standalone Financial Results of the company were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 11th February, 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	12,856.86	2,039.44	14,896.30

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, December, 2024 are available on the National Stock Exchange of India Limited Website (URL: www.nseindia.com) and Company's Website (URL: www.1point1.com).
7. As on 31st December, 2024, total outstanding share warrants were 2,01,24,944 and ESOP grants vested were 11,61,907.
8. The company has incurred acquisition related costs of Rs. 78.57 lakhs during this quarter towards potential acquisition, which is charged to profit and loss account.
9. The Company has incorporated a subsidiary, limited by shares in England and Wales on 15th October 2024 and has not drawn up any interim financial information due to no business activity during this quarter.

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

Akshay Chhabra
Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)



Place: Navi Mumbai
Date: 11th February, 2025



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

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

1. We have reviewed the accompanying Statement of unaudited Consolidated financial results of **One Point One Solutions Limited** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group") for the quarter and nine months ended 31st December, 2024, (the "Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (the "Regulation"), as amended.
2. This Statement which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 ("Ind AS 34"), "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities:

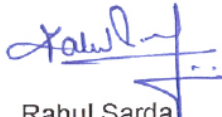
Parent Company:	One Point One Solutions Limited
Subsidiary Companies:	Silicon Softech India Limited
	One Point One USA INC, USA
	One Point One Singapore Pte. Ltd., Singapore
	IT Cube Solutions Limited (Consolidated)



5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention, that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results do not include the interim financial information / results of subsidiary (One Point One Solutions UK Limited) for the quarter ended 31st December, 2024 which has not been drawn up due to no business activity during this quarter and therefore it has not been reviewed by its auditor. According to the information and explanations given to us by the Parent's management, these interim financial information / results are not material to the Group.
7. We did not review the interim financial information / financial results of three subsidiaries included in the Statement, whose interim financial information / financial results reflect (before consolidation adjustments) total revenue of Rs. 2063.83 Lakhs, profit before tax of Rs. 201.10 Lakhs and total comprehensive income (profit) of Rs. 137.92 Lakhs for the quarter ended December 31, 2024; and total revenue of Rs. 5,075.78 Lakhs, profit before tax of Rs. 558.67 Lakhs and total comprehensive income (profit) of Rs. 416.41 Lakhs for the nine month ended December 31, 2024. These financial statements have been limited reviewed by other auditors and furnished to us by the management and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such information provided by the management.

Our conclusion on the Statement is not modified in respect of the paragraphs 6 and 7 above.

For SIGMAC & CO
Chartered Accountants
Firm Reg No. 116351W



Rahul Sardar
Partner

ICAI M No. 135501

Date: 11th February, 2025

Place: Mumbai

UDIN: 25135501BMKOEZ4346



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.in, E Mail: investors@1point1.in, Contact No. : 022- 66873800

Statement of Consolidated Unaudited Financial Results For Quarter and Nine Months Ended 31st December, 2024

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st December, 2024	30th September, 2024	31st December, 2023	31st December, 2024	31st December, 2023	31st March, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Continuing Operations						
Income						
Revenue from Operations (Gross)	6,568.10	6,248.31	4,179.78	18,930.98	11,740.75	16,976.31
Other Income	472.24	152.86	31.44	724.20	445.39	539.66
Total Income	7,040.34	6,401.17	4,211.23	19,655.18	12,186.14	17,515.97
Expenses						
Employees costs/benefits expenses	3,899.62	3,515.69	2,124.28	10,944.25	6,343.34	9,017.14
Other expenses	1,089.51	1,028.88	578.51	3,019.59	1,719.78	2,822.86
Earnings before Interest, Tax, Depreciation and Amortization	2,051.21	1,856.60	1,508.43	5,691.35	4,123.01	5,675.97
Depreciation & Amortisation Expenses	700.22	604.00	557.90	1,966.27	1,586.11	2,155.09
Finance Costs	202.82	115.54	112.85	493.72	407.16	494.48
Profit (Loss) before Tax	1,148.17	1,137.06	837.67	3,231.36	2,129.74	3,026.40
Tax expense						
(1) Current tax	308.22	237.72	36.24	771.18	36.25	142.48
(2) Deferred tax	-3.38	61.03	204.47	18.12	621.15	745.77
Total Tax expense	304.84	298.75	240.71	789.30	657.39	888.25
Profit / (Loss) for the period	843.33	838.31	596.96	2,442.06	1,472.35	2,138.15
Other comprehensive income						
(A) Items that will not to be reclassified to profit or loss in subsequent periods:						
(a)(i) Re-measurement gains/ (losses) on defined benefit plans	(2.59)	(32.37)	(0.93)	(43.81)	(14.04)	(16.41)
(ii) Income tax relating to above	0.65	8.15	0.26	11.03	3.91	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	23.54	0.40		24.83	(2.34)	1.35
(ii) Income tax relating to above	(5.93)	(0.10)		(6.25)	0.65	(0.34)
Total other comprehensive income ('OCI')	15.68	(23.92)	(0.67)	(14.21)	(11.83)	(11.27)
Total comprehensive income for the year (comprising profit and OCI for the year)	859.01	814.39	596.30	2,427.85	1,460.52	2,126.88
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)*	5,149.57	5,103.67	4,227.77	5,149.57	4,227.77	4,271.77
Earnings per share: (in Rs.)						
(1) Basic	0.33	0.38	0.30	1.05	0.75	1.06
(2) Diluted	0.30	0.35	0.30	0.98	0.75	1.06



Notes to Consolidated Financial Results:

1. The above Unaudited Consolidated Financial Results of the group were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 11th February, 2025.
2. The Unaudited Consolidated Financial results relate to One Point One Solutions Limited and its subsidiaries Silicon Softech India Limited, One Point One Solutions USA INC, One Point One Singapore Pte. Ltd. and ITCube Solutions Pvt. Ltd. are prepared by applying Ind AS 110- "Consolidated Financial Statements".
3. The above financial results have been prepared in accordance with the Companies (Indian accounting Standards) Rules, 2015 (Ind AS as amended), prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under.
4. Figures for previous periods have been regrouped / reclassified wherever necessary to facilitate comparison with the figures of the current period.
5. The group operates in multiple geographical segments, bifurcation of which is as follows:

(Rs. In Lakhs)

Particulars	India	Outside India	Total
Revenue			
Rendering of Services	13,098.59	5,832.39	18,930.98

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, December, 2024 are available on the National Stock Exchange of India Limited Website (URL: www.nseindia.com) and Company's Website (URL: www.1point1.com).
8. As on 31st December, 2024, total outstanding share warrants were 2,01,24,944 and ESOP grants vested were 11,61,907.
9. The Company has incorporated a subsidiary, limited by shares in England and Wales on 15th October 2024 and has not drawn up any interim financial information due to no business activity during this quarter.

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

Akshay Chhabra
Akshay Chhabra

Chairman & Managing Director
(DIN: 00958197)

Place: Navi Mumbai

Date: 11th February, 2025

