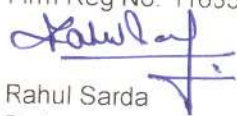


Independent Auditor's Review Report on Quarterly and Half Yearly Unaudited Standalone Financial Results of One Point One Solutions Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended

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

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **One Point One Solutions Limited** ('the Company') for the quarter ended and half year ended 30th September, 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) Regulation 2015 (the "Listing Regulations"), as amended.
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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


Rahul Sarda
Partner

ICAI M No. 135501

Date: 13th November, 2025

Place: Mumbai

UDIN: 25135501BMKORC8933



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 Unaudited Financial Results for the Quarter & Six months ended 30th September, 2025.

Rs. in Lacs

Particulars	Quarter ended			Half Year ended		Year ended
	30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from Operations	5,626.86	5,473.25	4,908.03	11,100.12	9,748.19	20,143.99
Other Income	396.34	469.71	91.85	866.05	136.88	1,128.22
Total Income	6,023.20	5,942.96	4,999.88	11,966.16	9,885.07	21,272.21
Expenses						
Employees costs/benefits expenses	3,325.67	3,355.05	2,642.12	6,680.72	5,285.41	11,302.84
Other expenditure	891.71	828.52	707.92	1,720.23	1,392.55	3,310.58
Total Expenses	4,217.38	4,183.57	3,350.04	8,400.95	6,677.96	14,613.42
Earnings before Interest, Tax, Depreciation and Amortization	1,805.82	1,759.39	1,649.84	3,565.22	3,207.12	6,658.80
Depreciation & Amortisation Expenses	658.49	654.43	573.80	1,312.92	1,206.50	2,519.02
Finance Costs	167.46	171.76	107.25	339.22	272.91	604.94
Profit/(loss) before Tax	979.88	933.20	968.79	1,913.08	1,727.71	3,534.83
Tax Expense						
Current Tax	190.30	146.92	191.52	337.22	382.52	578.31
Deferred Tax	50.39	26.38	62.31	76.76	26.43	195.61
Tax for earlier years	-	(0.81)		(0.81)		
Total Tax expense	240.69	172.48	253.83	413.17	408.95	773.91
Profit for the period	739.19	760.72	714.96	1,499.91	1,318.76	2,760.92
Other comprehensive income						
(A) Items that will not to be reclassified to profit or loss in subsequent periods:						
(a)(i) Re-measurement gains/ (losses) on defined benefit obligation	(36.10)	(1.65)	(28.84)	(37.75)	(31.01)	(38.41)
(ii) Income tax relating to above	9.09	0.41	7.26	9.50	7.81	9.67
(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')	(27.01)	(1.23)	(21.58)	(28.25)	(23.21)	(28.74)
Total comprehensive income for the year (comprising profit and OCI for the year)	712.18	759.48	693.38	1,471.66	1,295.55	2,732.18
Paid up equity share capital	5,257.54	5,257.54	5,103.67	5,257.54	5,103.67	5,249.94
(Face value of Rs. 2 each, fully paid up)						
Earnings per share: (in Rs.)						
(1) Basic	0.28*	0.29*	0.33*	0.57*	0.61*	1.15
(2) Diluted	0.28*	0.29*	0.30*	0.57*	0.57*	1.12

*not annualised



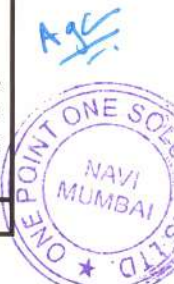
ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869

Standalone Balance Sheet as at September 30, 2025

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

Particulars	September 30, 2025	March 31, 2025
ASSETS		
Non-Current Assets		
(i) Property, Plant And Equipment	4,303.56	3,585.04
(ii) Other Intangible Assets	2,762.51	3,193.55
Intangible Assets under Development	521.42	
(iii) Right To Use	2,893.10	3,545.91
(iv) Financial Assets		
-Investments	26,776.67	28,143.62
-Other Financial Assets	1,405.98	1,381.69
(v) Deferred Tax Assets	117.24	240.99
(vi) Current Assets	548.09	-
Current Assets		
(i) Financial Assets		
-Trade Receivables	8,894.34	6,001.56
-Cash And Cash Equivalents	487.60	94.70
-Bank Balances Other Than Above	69.85	66.76
-Other Financial Assets	163.85	165.14
(ii) Other Current Assets	2,509.28	2,188.10
TOTAL ASSETS	51,453.49	48,607.06
EQUITY AND LIABILITIES		
EQUITY		
(i) Equity Share Capital	5,257.54	5,249.94
(ii) Other Equity	37,172.25	35,682.17
LIABILITIES		
Non-Current Liabilities		
(i) Financial Liabilities		
-Borrowings	205.69	148.85
-Lease Liability	2,058.52	2,614.61
-Other Financial Liabilities	1,483.37	1,420.67
(ii) Provisions	151.50	123.08
(iii) Other Non-Current Liabilities	93.37	155.64
(iv) Deferred Tax Liabilities		
Current Liabilities		
(i) Financial Liabilities		
-Borrowings	1,676.48	259.62
-Lease Liability	1,140.43	1,165.16
-Trade Payables		
(A) Total Outstanding Dues Of Micro Enterprises And Small Enterprises	458.88	146.47
(B) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises	-	248.86
-Other Current Financial Liabilities	1,441.04	1,035.04
(ii) Other Current Liabilities	209.76	266.79
(iii) Provisions	104.65	90.16
TOTAL EQUITY AND LIABILITIES	51,453.49	48,607.06



ONE POINT ONE SOLUTIONS LIMITED

CIN No:L74900MH2008PLC182869

Standalone Statement of Cashflow for the Year ended September 30, 2025

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

Particulars	Half year ended 30th September, 2025		Half year ended 30th September, 2024	
A. Cash flow from operating activities				
Net Profit before tax		1,913.08		1,727.71
<i>Adjustments for:</i>				
Depreciation and Amortization Expenses	1,312.92		1,206.50	
Loss (Profit) on Assets/ Investments	(529.34)		(44.56)	
Interest Expenses(Net of Income)	2.11		89.35	
Dividend Income	(0.04)		(0.04)	
Employee Benefit Expenses	5.18		7.47	
Unrealised Foreign Exchange Loss/Profit	(95.92)			
Expected Credit Loss				
Modification of Lease Liability		694.90		1,258.72
Operating profit before working capital changes		2,607.98		2,986.43
<i>Changes in working capital:</i>				
<i>Adjustments for Decrease / (increase) in operating assets:</i>				
Trade Receivables	(2,796.86)		(722.78)	
Other Current & Non Current Financial Assets	(23.00)		(764.10)	
Other Current Assets	(321.19)		(88.80)	
<i>Adjustments for increase / (decrease) in operating</i>				
Trade Payables	63.55		2.37	
Other Current & Non Current Financial Liabilities	468.70		13.30	
Current Provision Others				
Other Current & Non Current Liabilities	(119.30)	(2,728.09)	(996.20)	(2,556.21)
Cash flow from extraordinary items		(120.11)		430.22
Cash generated from operations		(120.11)		430.22
Net income tax paid		(336.41)		(300.86)
Net cash flow from operating activities (A)		(456.52)		129.36
B. Cash flow from investing activities				
Purchase/Development of Property, Plant, and Equipment & Intangible Assets	(1,476.75)		(540.71)	
Sale of Property, Plant, and Equipment	4.64			
Purchase of Investments	(1,888.73)		(20,714.18)	
Sale of Investments	3,240.05		44.56	
Dividend Income	0.04		0.04	
Interest received	237.64	116.87	90.00	(21,120.29)
Net cash flow used in investing activities (B)		116.87		(21,120.29)
C. Cash flow from financing activities				
Proceeds from issue of equity shares	82.50		21,749.16	
Proceeds from long-term borrowings	56.84		57.44	
Repayment of long-term borrowings				
Proceeds from short-term borrowings	1,416.86		331.12	
Repayment of short-term borrowings				
Repayment of Lease Liability	(757.75)		(711.15)	
Finance Cost	(62.81)	735.63	(58.54)	21,368.03
Net cash flow from/(used in) financing activities (C)		735.63		21,368.03
Net increase in Cash and cash equivalents (A+B+C)		395.99		377.10
Cash and cash equivalents at the beginning of the year:				
Cash in hand	7.97		2.10	
Bank Balance	153.49	161.46	583.99	586.09
Cash and cash equivalents at the end of the year		557.45		963.19
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents at the end of the year *		557.45		963.19
* Comprises:				
(a) Cash on hand		17.59		4.28
(b) Balances with banks		539.87		958.91
		557.45		963.19



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 13th November, 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	9,783.13	1,316.99	11,100.12

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 September, 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 30th Sep, 2025, total outstanding share warrants were 90,00,000 and ESOP grants vested were 11,73,389.

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



Place: Navi Mumbai
Date: 13th Nov, 2025

Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)

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

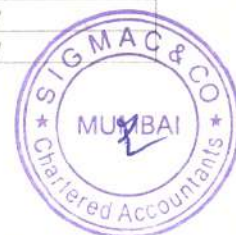
To,
The Board of Directors of
One Point One Solutions Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **One Point One Solutions Limited** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group") for the quarter and half year ended 30th September, 2025, (the "Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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

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



5. Based on our review conducted as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in para 6, 7 and 8 below, nothing has come to our attention, that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The Statement includes the unaudited interim consolidated financial results of one subsidiary whose consolidated financial results (before consolidation) includes total assets of Rs. 6,862.13 Lakhs as at 30th September, 2025, total income of Rs. 1,211.34 Lakhs and Rs. 2,386.49 Lakhs, total net profit after tax of Rs. 96.72 Lakhs and Rs. 158.65 Lakhs, and total comprehensive income of Rs. 115.90 Lakhs and Rs. 159.71 Lakhs, for the quarter ended September 30, 2025 and the period ended on that date respectively, and net cash outflow of Rs. 93 Lakhs for the period from April 1, 2025 to September 30, 2025, as considered in the Statement, which have been reviewed by the other auditors, whose reports have been furnished to us by the management and our opinion as on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the reports of such other auditors and the procedures performed by us are stated in paragraph above.
7. The Statement includes the unaudited interim financial results of one subsidiary whose financial results (before consolidation) includes total assets of Rs. 183.23 Lakhs as at 30th September, 2025, total income of Nil and Nil, total net loss after tax of Rs. 2.37 Lakhs and Rs. 2.37 Lakhs, and total comprehensive loss of Rs. 2.37 Lakhs and Rs. 2.37 Lakhs, for the quarter ended September 30, 2025 and the period ended on that date respectively, and net cash inflow of Rs. 81.23 Lakhs for the period from April 1, 2025 to September 30, 2025, as considered in the Statement, which have been reviewed by the other auditors, whose reports have been furnished to us by the management and our opinion as on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the reports of such other auditors and the procedures performed by us are stated in paragraph above.
8. The Statement also includes the unaudited interim financial results of three subsidiaries located outside India whose standalone financial results (before consolidation) include total assets of Rs. 7,456.04 Lakhs as at 30th September, 2025, total income of Rs. 1470.48 Lakhs and Rs. 2,838.04 Lakhs, total net profit after tax of Rs. 152.92 Lakhs and Rs. 274.85 Lakhs, and total comprehensive income of Rs. 355.77 Lakhs and Rs. 477.69 Lakhs, for the quarter ended September 30, 2025 and the period ended on that date respectively, and net cash inflow of Rs. 299.71 Lakhs for the period from April 1, 2025 to September 30, 2025, as considered in the Statement, which have been reviewed by the other auditors whose reports have been furnished to us by the management and our opinion as on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the reports of such other auditors and the procedures performed by us are stated in paragraph above.



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

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



Rahul Sarda
Partner
ICAI M No. 135501
Date: 13th November, 2025
Place: Mumbai
UDIN: 25135501BMKORD6299

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 Consolidated Unaudited Financial Results for the Quarter & Six months ended 30th September, 2025

Rs. in Lacs

Particulars	Quarter ended			Half Year ended		Year ended
	30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from Operations	7,086.68	6,901.31	6,248.31	13,987.99	12,362.88	25,635.66
Other Income	469.00	548.24	152.86	1,017.24	251.96	1,381.23
Total Income	7,555.68	7,449.55	6,401.17	15,005.23	12,614.84	27,016.89
Expenses						
Employees costs/benefits expenses	4,247.38	4,294.04	3,515.69	8,541.42	7,044.62	14,929.71
Other expenditure	1,135.85	1,099.43	1028.88	2,235.28	1,930.08	4,512.04
Total Expenses	5,383.23	5,393.47	4,544.57	10,776.70	8,974.70	19,441.75
Earnings before Interest, Tax, Depreciation and Amortization	2,172.45	2,056.08	1,856.60	4,228.53	3,640.14	7,575.14
Depreciation & Amortisation Expenses	688.09	684.10	604.00	1,372.19	1,266.04	2,637.93
Finance Costs	174.98	185.17	115.54	360.16	290.90	669.77
Profit/(loss) before Tax	1,309.38	1,186.81	1,137.06	2,496.18	2,083.19	4,267.43
Tax Expense						
Current Tax	284.56	219.38	237.72	503.94	462.96	741.78
Deferred Tax	39.61	24.43	61.03	64.04	21.50	185.43
Tax for earlier years	-	(0.81)	-	(0.81)	-	24.55
Total Tax expense	324.17	243.00	298.75	567.17	484.46	951.76
Profit for the period	985.21	943.80	838.31	1,929.01	1,598.73	3,315.67
Other comprehensive income						
(A) Items that will not to be reclassified to profit or loss in subsequent periods:						
(a)(i) Re-measurement gains/ (losses) on defined benefit obligation	(39.25)	(25.49)	(32.37)	(64.74)	(41.22)	(42.29)
(ii) Income tax relating to above	9.87	6.42	8.15	16.29	10.37	10.64
(b)(i) Net fair value gain/(loss) on investments in equity through OCI						
(B) Items that will be reclassified to profit or loss in subsequent periods:						
(a)(i) Exchange differences on translation of foreign operations	255.68	(0.75)	0.40	254.93	1.28	57.50
(ii) Income tax relating to above	(64.35)	0.19	(0.10)	(64.16)	(0.32)	(14.47)
Total other comprehensive income ('OCI')	161.95	(19.64)	(23.92)	142.32	(29.89)	11.38
Total comprehensive income for the year (comprising profit and OCI for the year)	1,147.16	924.17	814.39	2,071.33	1,568.84	3,327.05
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)	5,257.54	5,257.54	5,103.67	5,257.54	5,103.67	5,249.94
Earnings per share: (in Rs.)						
(1) Basic	0.37*	0.36*	0.38*	0.73*	0.74*	1.39
(2) Diluted	0.37*	0.36*	0.35*	0.73*	0.69*	1.35

*not annualised



ONE POINT ONE SOLUTIONS LIMITED
CIN No:L74900MH2008PLC182869
Consolidated Balance Sheet as at September 30, 2025
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	September 30, 2025	March 31,2025
ASSETS		
Non-Current Assets		
(i) Property, Plant And Equipment	4,462.56	3,741.27
(ii)Right To Use	3,073.59	3,768.31
(iii) Goodwill on Consolidation	3,524.40	3,524.40
(iv) Intangible Assets	2,861.44	3,212.64
Intangible Assets under Development	521.42	-
(v)Capital Work In Progress		
(vi) Investment Property		
(vii) Financial Assets		
-Investments	18,649.40	19,884.28
-Other Financial Assets	1,447.28	1,421.11
(viii) Other Non-Current Assets	610.24	-
(ix)Deferred Tax Assets	141.17	309.56
Current Assets		
(i) Inventories		
(ii) Financial Assets		
-Trade Receivables	10,041.78	7,376.69
-Cash And Cash Equivalents	1,578.77	910.89
-Bank Balances Other Than Above	453.61	439.03
-Other Financial Assets	4,117.46	165.14
(iii) Other Current Assets	1,610.31	5,332.10
TOTAL ASSETS	53,093.42	50,085.43
EQUITY AND LIABILITIES		
EQUITY		
(i) Equity Share Capital	5,257.54	5,249.94
(ii) Other Equity	37,284.91	35,247.92
(iii) Non-Controlling Interest	39.45	-
LIABILITIES		
Non-Current Liabilities		
(i) Financial Liabilities		
-Borrowings	230.69	148.85
-Lease Liability	2,273.46	2,787.29
-Other Financial Liabilities	1,828.37	1,765.67
(ii) Provisions	392.01	321.62
(iii) Other Non-Current Liabilities	93.37	155.64
(iv) Deferred Tax Liabilities		
Current Liabilities		
(i) Financial Liabilities		
-Borrowings	1,677.20	559.65
-Lease Liability	1,140.43	1,243.09
-Trade Payables		
(A) Total Outstanding Dues Of Micro Enterprises And Small Enterprises	490.55	212.61
(B) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises	40.87	249.40
-Other Current Financial Liabilities	1,696.24	1,035.04
(ii) Other Current Liabilities	317.15	823.61
(iii) Provisions	331.18	285.09
TOTAL EQUITY AND LIABILITIES	53,093.42	50,085.43



ONE POINT ONE SOLUTIONS LIMITED

CIN No: L74900MH2008PLC182869

Consolidated Statement of Cashflow for the period ended September 30, 2025

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

Particulars	Half year ended 30th September, 2025		Half year ended 30th September, 2024	
A. Cash flow from operating activities				
Net Profit before tax		2,496.18		2,083.19
<u>Adjustments for:</u>				
Depreciation	1,372.19		1,266.04	
Loss (Profit) on sale of Assets / Investments	(529.34)		(47.41)	
Interest Expenses (Net of Income)	(135.07)		102.57	
Foreign Currency Translation Reserve	254.93			
Dividend Income	(0.04)		(0.04)	
Employee benefit expenses	25.53		6.69	
Foreign Exchange Gain	(97.87)		1.28	
Expected Credit Loss				
Modification of Lease Liability		890.33		1,329.13
Operating profit / (loss) before working capital changes		3,386.51		3,412.32
<u>Changes in working capital:</u>				
<u>Adjustments for Decrease / (increase) in operating assets:</u>				
Trade Receivable	(2,567.22)		(565.91)	
Other Current & Non Current Financial Assets	(3,978.49)		(765.71)	
Other Current Assets	3,659.64		(1,187.63)	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade Payables	69.41		(27.02)	
Other Current & Non Current Financial Liabilities	723.90		(79.74)	
Provision Others	26.20		96.90	
Other Current & Non Current Liabilities	(568.73)	(2,635.30)	(1,264.53)	(3,793.64)
Cash flow from extraordinary items		751.21		(381.32)
Cash generated from operations		751.21		(381.32)
Net income tax (paid) / refunds		(556.82)		-381.13
Net cash flow from / (used in) operating activities (A)		194.39		-762.45
B. Cash flow from investing activities				
Purchase of Fixed Assets (Tangible & Intangible)	(1,576.73)		(551.10)	
Sale of fixed assets	4.64		3.77	
Purchase of Investments	(2,020.80)		(20,543.31)	
Sale of Investment	3,240.05		44.56	
Goodwill on Acquisition of Subsidiaries				
Dividend Income	0.04		0.04	
Interest received	386.26	33.46	91.61	(20,954.43)
Net cash flow from / (used in) investing activities (B)		33.46		(20,954.43)
C. Cash flow from financing activities				
Proceeds from issue of equity shares	82.50		21,749.16	
Proceeds for Buy back				
Proceeds from long-term borrowings	81.84		57.44	
Repayment of long-term borrowings				
Proceeds from short-term borrowings	1,117.55		631.60	
Repayment of short-term borrowings				
Proceeds from issue of shares to Non-Controlling Interest	40.40			
Dividend Expense				
Repayment of Lease Liability	(804.87)		(758.27)	
Finance Cost	(62.81)	454.61	(58.54)	21,621.39
Net cash flow from / (used in) financing activities (C)		454.61		21,621.39
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		682.45		(95.49)
Cash and cash equivalents at the beginning of the year				
Cash in hand	8.92		2.30	
Bank Balance	1,341.01	1,349.93	1,808.06	1,810.36
Cash and cash equivalents at the end of the year		2,032.38		1,714.87
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents at the end of the year *		2,032.38		1,714.87
* Comprises:				
(a) Cash on hand	18.53		5.22	
(b) Balances with banks	2,013.84		1,709.65	
(i) Schedule banks current accounts				
		2,032.38		1,714.87



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 13th November, 2025.
2. The unaudited 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., One Point One Technology Labs Pvt 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)

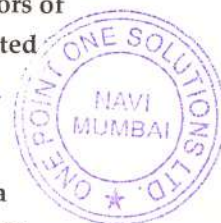
Particulars	India	Outside India	Total
Revenue			
Rendering of Services	9,802.94	4,185.05	13,987.99

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, September, 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 30th September, 2025, total outstanding share warrants were 90,00,000 and ESOP grants vested were 11,73,389.

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



Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)



Place: Navi Mumbai

Date: 13th Nov, 2025