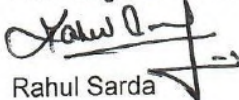


Independent Auditor's Review Report on Quarterly and Nine Months ended Unaudited Standalone Financial Results of One Point One Solutions Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended

**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 nine months ended 31st December, 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: 10th February, 2026

Place: Mumbai

UDIN: 26125501SK5NcM5696



ONE POINT ONE SOLUTIONS LIMITED

CIN - L74900MH2008PLC182869

Registered Office: Unit no. 501, 5th Floor, Naman Centre, G Block, C-31, Bandra Kurla Complex, Bandra (E), Mumbai 400051

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

Statement of Standalone Unaudited Financial Results for the Quarter & Nine months ended 31st December, 2025.

Particulars	Quarter ended			Nine Months ended		Rs. in Lacs
	31st December 2025	30th September 2025	31st December 2024	31st December 2025	31st December 2024	Year ended 31st March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from Operations	5,845.59	5,626.86	5,148.11	16,945.71	14,896.30	20,143.99
Other Income	354.42	396.34	413.93	1,220.47	550.81	1,128.22
Total Income	6,200.01	6,023.20	5,562.04	18,166.18	15,447.12	21,272.21
Expenses						
Employees costs/benefits expenses	3,413.14	3,325.67	2,986.53	10,093.86	8,271.93	11,302.84
Other expenditure	901.84	891.71	762.19	2,622.07	2,154.74	3,310.58
Total Expenses	4,314.98	4,217.38	3,748.72	12,715.93	10,426.67	14,613.42
Earnings before Interest, Tax, Depreciation and Amortization	1,885.03	1,805.82	1,813.33	5,450.25	5,020.45	6,658.80
Depreciation & Amortisation Expenses	662.25	658.49	670.32	1,975.17	1,876.82	2,519.02
Finance Costs	150.82	167.46	194.92	490.03	467.83	604.94
Profit/(loss) before Exceptional Items	1,071.97	979.88	948.09	2,985.04	2,675.80	3,534.83
Exceptional Items	37.67	-	-	37.67	-	-
Profit/(loss) before Tax	1,034.29	979.88	948.09	2,947.37	2,675.80	3,534.83
Tax Expense						
Current Tax	272.16	190.30	229.59	609.38	612.11	578.31
Deferred Tax	(30.23)	50.39	1.39	46.53	27.82	195.61
Tax for earlier years	81.90	-	-	81.09	-	-
Total Tax expense	323.83	240.69	230.98	737.00	639.93	773.91
Profit for the period	710.46	739.19	717.11	2,210.37	2,035.86	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	5.41	(36.10)	2.53	(30.69)	(28.48)	(38.41)
(ii) Income tax relating to above	(1.36)	9.09	(0.64)	7.72	7.17	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')	4.05	(27.01)	1.89	(22.96)	(21.31)	(28.74)
Total comprehensive income for the year (comprising profit and OCI for the year)	714.51	712.18	719.00	2,187.41	2,014.55	2,732.18
Paid up equity share capital	5,258.42	5,257.54	5,149.57	5,258.42	5,149.57	5,249.94
(Face value of Rs. 2 each, fully paid up)						
Earnings per share: (in Rs.)						
(1) Basic	027*	0.28*	0.28*	0.84*	0.87*	1.15
(2) Diluted	027*	0.28*	0.26*	0.84*	0.82*	1.12

*not annualised



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 10th February, 2026.
2. 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.
3. The Government of India, vide Notification dated November 21, 2025, has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes"), which consolidate and replace existing multiple labour legislations. In accordance with Ind AS 19 – Employee benefits, changes to employee benefit plans resulting from the new labour codes are treated as plan amendments, requiring immediate recognition of the past service cost as expense in the statement of profit and loss. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India.
In view of this, Company has evaluated the impact and recognised past service costs amounting to Rs. 37.67 Lakhs, which has been disclosed as exceptional item in the standalone financial results for the quarter and nine months ended December 31, 2025. The Company continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications/ additional guidance from authorities and will continue to assess the accounting implications basis such developments/ guidance.

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	14,976.78	1,968.93	16,945.71

5. As on 31st Dec, 2025, total outstanding share warrants were 90,00,000 and ESOP grants vested were 12,31,217.
6. The above financial results have been prepared in accordance with the Companies (Indian accounting Standards) Rules, 2015 (Ind AS as amended), prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under.
7. Figures for previous periods have been regrouped / reclassified wherever necessary to facilitate comparison.

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

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

Akshay Chhabra



Place: Navi Mumbai
Date: 10th Feb, 2026

Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)

Independent Auditor's Review Report on the 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, 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 nine months ended 31st December, 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
Itinity Pte Ltd. (Subsidiary of 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



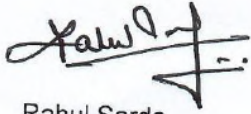
5. Based on our review conducted as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in para 6, 7 and 8 below, nothing has come to our attention, that causes us to believe that the accompanying Statement, prepared in accordance with the recognition 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 income of Rs. 3,699.65 Lakhs and Rs. 1,313.16 Lakhs, total net profit after tax of Rs. 222.74 Lakhs and Rs. 64.09 Lakhs, and total comprehensive income of Rs. 232.94 Lakhs and Rs. 73.23 Lakhs, for the nine months ended 31st December, 2025 and quarter ended 31st December, 2025 respectively, 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 income of Nil and Nil, total net loss after tax of Rs. 6.92 Lakhs and Rs. 4.55 Lakhs, and total comprehensive loss of Rs. 6.92 Lakhs and Rs. 4.55 Lakhs, for the nine months ended 31st December, 2025 and quarter ended 31st December, 2025 respectively, as considered in the Statement, which have been reviewed by the other auditors, whose reports have been furnished to us by the management and our opinion as on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the reports of such other auditors and the procedures performed by us are stated in paragraph above.
8. The Statement also includes the unaudited interim financial results of two subsidiaries located outside India whose standalone financial results (before consolidation) include total income of Rs. 4,428.82 Lakhs and Rs. 1,501.99 Lakhs, total net profit after tax of Rs. 426.07 Lakhs and Rs. 147.72 Lakhs, and total comprehensive income of Rs. 697.38 Lakhs and Rs. 218.25 Lakhs, for the nine months ended 31st December, 2025 and quarter ended 31st December, 2025 respectively, as considered in the Statement, which have been reviewed by the other auditors whose reports have been furnished to us by the management and our opinion as on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the reports of such other auditors and the procedures performed by us are stated in paragraph above.



9. The Statement also includes the unaudited interim financial results of one subsidiary located outside India whose consolidated financial results (before consolidation) include total income of Rs. 290.94 Lakhs and Rs. 290.94, total net loss after tax of Rs. 56.75 Lakhs and Rs. 50.88 Lakhs, and total comprehensive loss of Rs. 55.20 Lakhs and Rs. 51.40 Lakhs, for the nine months ended 31st December, 2025 and quarter ended 31st December, 2025 respectively, as considered in the Statement, which have been reviewed by the other auditors whose reports have been furnished to us by the management and our opinion as on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the reports of such other auditors and the procedures performed by us are stated in paragraph above.

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

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



Rahul Sarda

Partner

ICAI M No. 135501

Date: 10th February, 2026

Place: Mumbai

UDIN: 26135501QHWTAU6725



ONE POINT ONE SOLUTIONS LIMITED

CIN - L74900MH2008PLC182869

Registered Office: Unit no. 501, 5th Floor, Naman Centre, G Block, C-31, Bandra Kurla Complex, Bandra (E), Mumbai 400051

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

Statement of Consolidated Unaudited Financial Results for the Quarter & Nine months ended 31st December, 2025

Rs. in Lacs

Particulars	Quarter ended			Nine Months ended		Year ended
	31st December 2025	30th September 2025	31st December 2024	31st December 2025	31st December 2024	31st March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from Operations	7,729.65	7,086.68	6,568.10	21,717.64	18,930.98	25,635.66
Other Income	397.06	469.00	472.24	1,414.30	724.20	1,381.23
Total Income	8,126.71	7,555.68	7,040.34	23,131.94	19,655.18	27,016.89
Expenses						
Employees costs/benefits expenses	4,618.64	4,247.38	3,899.62	13,160.06	10,944.25	14,929.71
Other expenditure	1,225.73	1,135.85	1,089.51	3,461.01	3,019.59	4,512.04
Total Expenses	5,844.37	5,383.23	4,989.13	16,621.07	13,963.84	19,441.75
Earnings before Interest, Tax, Depreciation and Amortization	2,282.34	2,172.45	2,051.21	6,510.87	5,691.35	7,575.14
Depreciation & Amortisation Expenses	691.27	688.09	700.22	2,063.46	1,966.27	2,637.93
Finance Costs	176.82	174.98	202.82	536.98	493.72	669.77
Profit/(loss) before Exceptional Items	1,414.25	1,309.38	1,148.17	3,910.44	3,231.36	4,267.43
Exceptional Items	147.06	-	-	147.06	-	-
Profit/(loss) before Tax	1,267.19	1,309.38	1,148.17	3,763.37	3,231.36	4,267.43
Tax Expense						
Current Tax	385.37	284.56	308.22	889.30	771.18	741.78
Deferred Tax	(64.99)	39.61	(3.38)	(0.95)	18.12	185.43
Tax for earlier years	82.78	-	-	81.97	-	24.55
Total Tax expense	403.16	324.17	304.84	970.33	789.30	951.76
Profit for the period	864.03	985.21	843.33	2,793.04	2,442.06	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	10.51	(39.25)	(2.59)	(54.23)	(43.81)	(42.29)
(ii) Income tax relating to above	(2.65)	9.87	0.65	13.65	11.03	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	80.33	255.68	23.54	335.26	24.83	57.50
(ii) Income tax relating to above	(20.22)	(64.35)	(5.93)	(84.38)	(6.25)	(14.47)
Total other comprehensive income ('OCI')	67.98	161.95	15.68	210.30	(14.21)	11.38
Total comprehensive income for the year (comprising profit and OCI for the year)	932.01	1,147.16	859.01	3,003.34	2,427.85	3,327.05
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)	5,258.42	5,257.54	5,149.57	5,258.42	5,149.57	5,249.94
Earnings per share: (in Rs.)						
(1) Basic	0.33*	0.37*	0.33*	1.06*	1.05*	1.39
(2) Diluted	0.33*	0.37*	0.30*	1.06*	0.98*	1.35

*not annualised

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Notes to Consolidated Financial Results:

1. The above unaudited Consolidated Financial Results (the "statement") of the group were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 10th February, 2026.
2. The Statement relate to One Point One Solutions Limited and its subsidiaries including Silicon Softech India Limited, One Point One USA INC, One Point One Singapore Pte. Ltd., Itnity Pte Ltd. (Subsidiary of One Point One Singapore Pte Ltd), One Point One Solutions UK Ltd., One Point One Technology Labs Pvt Ltd, IT Cube Solutions Pvt. Ltd. and ITCube Solutions INC (Wholly owned subsidiary of IT Cube Solutions Pvt. Ltd.). The Statement is prepared by applying Ind AS 110- "Consolidated Financial Statements".

During the quarter, One Point One Singapore Pte. Ltd. acquired a 64.28% equity interest in Itnity Pte. Ltd., resulting in One Point One Singapore Pte. Ltd. obtaining control over Itnity Pte. Ltd. Accordingly, Itnity Pte. Ltd. has been treated as a step-down subsidiary and its financial results have been consolidated into the Group's consolidated financial statements from the date of acquisition.

3. 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.
4. The Government of India, vide Notification dated November 21, 2025, has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes"), which consolidate and replace existing multiple labour legislations. In accordance with Ind AS 19 — Employee benefits, changes to employee benefit plans resulting from the new labour codes are treated as plan amendments, requiring immediate recognition of the past service cost as expense in the statement of profit and loss. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India.
In view of this, the Group has evaluated the impact and recognised past service costs amounting to Rs. 147.06 Lakhs, which has been disclosed as exceptional item in the consolidated financial results for the quarter and nine months ended December 31, 2025. The Group continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications/ additional guidance from authorities and will continue to assess the accounting implications basis such developments/ guidance.

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	15,027.66	6,689.98	21,717.64

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6. As on 31st December, 2025, total outstanding share warrants were 90,00,000 and ESOP grants vested were 12,31,217.
7. 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.
8. Figures for previous periods have been regrouped / reclassified wherever necessary to facilitate comparison with the figures of the current period.
9. The Results for the quarter and nine months ended, December, 2025 are available on the National Stock Exchange of India Limited Website (URL: www.nseindia.com) and Company's Website (URL: www.1point1.com).

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: 10th February, 2026