SIGMAC & CO
Chartered Accountants

204, Kalpataru Plaza,
Chincholi Bunder Road,
Malad (W), Mumbai - 400 064.
Tel : 022-2881 2639 / 4002 9852
E-mail : mail@sigmac.co.in
Web : www.sigmac.co.in

Independent Auditor's Review Report on Quarterly 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 ended 30th June, 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 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. 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 Standard 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 S I G M A C & C O
Chartered Accountants
Firm Reg No. 116351W

SIGMAC & CO MUMBAI Chartered Accountants

Rahul Sarda
Partner
ICAI M No. 135501
Date: 13 August, 2024
Place: Mumbai
UDIN: 24135501BKANYH5153

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 Ended 30th June, 2024

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Year Ended
	30th June, 2024	31st March, 2024	30th June, 2023	31st March, 2024
	Unaudited	Audited	Unaudited	Audited
Continuing Operations				
Income				
Revenue from Operations (Gross)	4,840.16	4,206.73	3,572.91	15,947.48
Other Income	45.03	54.39	450.23	649.32
Total Income	**4,885.19**	**4,261.12**	**4,023.14**	**16,596.80**
Expenses				
Employees costs/benefits expenses	2,643.29	2,039.54	2,180.24	8,379.33
Other expenses	684.63	767.33	562.13	2,483.64
Earnings before Interest, Tax, Depreciation and Amortization	**1,557.27**	**1,454.25**	**1,280.77**	**5,733.83**
Depreciation & Amortisation Expenses	632.70	557.92	521.50	2,141.74
Finance Costs	165.65	84.29	149.86	491.25
Profit (Loss) before Tax	**758.92**	**812.04**	**609.41**	**3,100.84**
Tax expense				
(1) Current tax	191.00	95.17	-	131.41
(2) Deferred tax	(35.88)	110.50	179.11	731.72
Total Tax expense	**155.12**	**205.67**	**179.11**	**863.13**
Profit / (Loss) for the period	**603.80**	**606.37**	**430.30**	**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	(2.17)	(2.37)	(5.74)	(16.41)
(ii) Income tax relating to above	0.55	0.22	1.60	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')	**(1.62)**	**(2.15)**	**(4.14)**	**(12.28)**
Total comprehensive income for the year (comprising profit and OCI for the year)	**602.18**	**604.22**	**426.16**	**2,225.43**
Paid up equity share capital				
(Face value of Rs. 2 each, fully paid up)*	4,366.87	4,271.77	3,908.77	4,271.77
Earnings per share: (in Rs.)				
(1) Basic	0.28*	0.28*	0.22*	1.12
(2) Diluted	0.27*	0.28*	0.22*	1.12

*not annualised

SIGMAC & CO MUMBAI Chartered Accountants

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 13th August, 2024.

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 with the figures of the current period.

4. The company operates in a single segment.

5. The company has acquired 100% stake in M/s. IT Cube 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 year ended March 31, 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 30th June, 2024, total outstanding share warrants were 1,14,95,000/- out of which 1,20,056/- share warrants were converted into shares on receipt of full consideration on 19th July, 2024.

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

ONE POINT ONE SOLUTIONS LTD. NAVI MUMBAI

Place: Navi Mumbai
Date: 13th August, 2024

Akshay Chhabra
Chairman & Managing Director
(DIN: 00958197)

SIGMAC & CO MUMBAI Chartered Accountants

SIGMAC & CO
Chartered Accountants

204, Kalpataru Plaza,
Chincholi Bunder Road,
Malad (W), Mumbai - 400 064.
Tel : 022-2881 2639 / 4002 9852
E-mail : mail@sigmac.co.in
Web : www.sigmac.co.in

Independent Auditor's Review Report on Quarterly 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 ended 30th June, 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 "Listing Regulations"), 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 "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 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. 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 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 INC, Singapore IT Cube Solutions Limited (Consolidated)

5. Based on our review conducted as stated in paragraph 3 above and based on the matters stated in paragraph 6 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 Standard and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

SIGMAC & CO
MUMBAI
Chartered Accountants

6. The consolidated unaudited financial results do not include the interim financial information / results of one subsidiary for the quarter ended 30th June, 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.

   Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information / results certified by the Parent's management.

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

SIGMAC & CO MUMBAI Chartered Accountants

Rahul Sarda
Partner
ICAI M No. 135501
Date: 13 August, 2024
Place: Mumbai
UDIN: 24135501BKANYI1599

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 Ended 30th June, 2024

(Rs. In Lakhs, except per share data)

Particulars	Quarter Ended			Year Ended
	30th June, 2024	31st March, 2024	30th June, 2023	31st March, 2024
	Unaudited	Audited	Unaudited	Audited
Continuing Operations				
Income				
Revenue from Operations (Gross)	6,114.57	5,235.56	3,572.91	16,976.31
Other Income	99.10	94.27	451.44	539.66
Total Income	6,213.67	5,329.83	4,024.35	17,515.97
Expenses				
Employees costs/benefits expenses	3,528.93	2,673.80	2,180.24	9,017.14
Other expenses	901.20	1,103.08	563.35	2,822.86
Earnings before Interest, Tax, Depreciation and Amortization	**1,783.54**	**1,552.95**	**1,280.76**	**5,675.97**
Depreciation & Amortisation Expenses	662.05	568.98	522.26	2,155.09
Finance Costs	175.36	87.32	149.87	494.48
Profit (Loss) before Tax	946.13	896.65	608.63	3,026.40
Tax expense				
(1) Current tax	225.24	106.23	0.01	142.48
(2) Deferred tax	(39.53)	124.62	176.46	745.77
Total Tax expense	185.71	230.85	176.47	888.25
Profit / (Loss) for the period	760.42	665.80	432.16	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	(8.86)	(2.37)	(5.74)	(16.41)
(ii) Income tax relating to above	2.23	0.22	1.60	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	0.88	3.70		1.35
(ii) Income tax relating to above	(0.22)	(0.99)		(0.34)
Total other comprehensive income ('OCI')	(5.97)	0.56	(4.14)	(11.27)
Total comprehensive income for the year (comprising profit and OCI for the year)	754.45	666.36	428.02	2,126.88
Paid up equity share capital (Face value of Rs. 2 each, fully paid up)	4,366.87	4,271.77	3,908.77	4,271.77
Earnings per share: (in Rs.)				
(1) Basic	0.36*	0.31*	0.22*	1.06
(2) Diluted	0.34*	0.31*	0.22*	1.06

*not annualised

SIGMAC & CO Chartered Accountants MUMBAI

ONE POINT ONE SOLUTIONS LTD. NAVI MUMBAI

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 13th August, 2024.

2. The Audited 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 IT Cube 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 has acquired 100% stake in M/s. IT Cube 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.

6. The Results for the quarter and year ended March 31, 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 30th June, 2024, total outstanding share warrants were 1,14,95,000/- out of which 1,20,056/- share warrants were converted into shares on receipt of full consideration on 19th July, 2024.

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: 13th August, 2024

SIGMAC & CO MUMBAI Chartered Accountants